

Harry Gwala District Municipality

MFMA s71 report for the period ending 31 October 2024.



In-Year Report of the Municipality

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

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Glossary

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

AFS – Annual Financial Statements

Budget – The financial plan of the Municipality.

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

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

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

FMG – Financial Management Grant.

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

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

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

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

MIG – Municipal Infrastructure Grant.

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

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

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

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

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

YTD – Year to date

YoY – Year on Year

DBSA – Development Bank of South Africa

PURPOSE

To table a report on the Implementation of the current budget and the financial state of the Municipality in terms of Section 71 of the Municipal Finance Management Act (MFMA) for the period ending 31 October 2024.

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 100% above the YTD budget. All the allocated conditional grants receipted as per Division of Revenue Bill, However the recognition as revenue only occur when the expenditure is incurred.

Borrowings

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

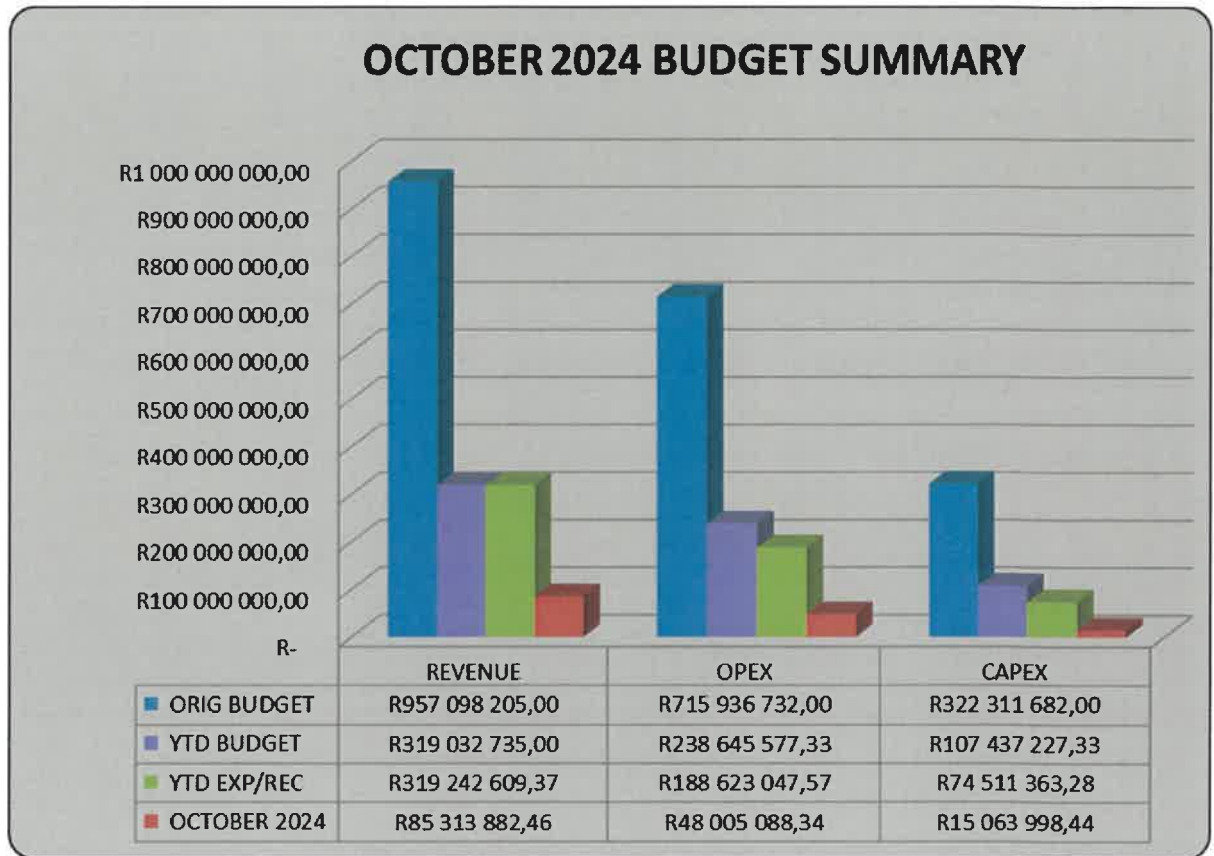
Operating expenditure by vote & type

The total operating budget for the current year amounts to R715, 9m. The YTD Operating expenditure for the month ended 31 October amounted to R188, 6m against a year to date (YTD) budget of R238, 6m. The actual YTD expenditure represented 79% 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 R74, 5million against year to date budget of R107, 4million, or 69% of the planned expenditure. Capital expenditure is mainly funded by means of National grants.

Chart 1: Budget vs. Expenditure Summary



Cash flows

The municipality started the year with a positive cashbook balance of R209, 7million. The closing cash and cash equivalents as at the end of October 2024 was R348, 7million. 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 OCTOBER 2024

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Variable or Fixed interest rate	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
	Yrs/Months							
R thousands								
Municipality								
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	1 973	9	(619)	-	1 163
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	42 898	200	(6 755)	-	34 343
FIRST NATIONAL BANK	M	ADMIN CALL	Fixed	218	1	-	-	219
FIRST NATIONAL BANK	M	FIXED DEPOSIT	Fixed	36 988	223	(6 417)	-	30 794
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	1 136	6	-	-	1 142
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	60 023	324	-	7 670	68 017
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	1 886	10	-	-	1 895
FIRST NATIONAL BANK	M	FIXED DEPOSIT	Fixed	1 213	6	-	-	1 219
NEOBANK	M	CALL ACCOUNT	Fixed	103	1	-	-	103
FNB BANK	M	FIXED DEPOSIT	Fixed	2 000	3	(2 003)	-	-
FNB BANK	M	FIXED DEPOSIT	Fixed	50 508	-	-	-	50 508
FNB BANK	M	FIXED DEPOSIT	Fixed	22 500	-	-	-	22 500
FNB BANK	M	FIXED DEPOSIT	Fixed	22 500	589	(23 089)	-	-
STANDARD BANK	M	FIXED DEPOSIT	Fixed	54 216	-	-	-	54 216
NEOBANK	M	FIXED DEPOSIT	Fixed	56 159	305	(22 000)	-	33 465
FNB BANK	M	CURRENT ACCOUNT	Fixed	16 651	-	-	32 475	49 125
Municipality sub-total				389 972	1 679	(63 084)	40 146	348 712
TOTAL INVESTMENTS AND INTEREST				389 972	1 679	(63 084)	40 146	348 712

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 31 October 2024 was R 368, 7million. Conditional Grants amounting to R 163, 8million and the equitable share is R 204, 9million. Two grants received in the month ending 31 October 2024.

Transfers Recognised – Operating

One operational grant received for the month of October 2024 namely:

- Expanded Public Works Programme- R 2 007 000

Transfers Recognised – Capital

One Capital grants received for the month of October 2024 namely:

- Water Services Infrastructure Grant- R 35 000 000

Spending on Grants

Spending on grants amounted to R74, 5million or 69% for the month ending October 2024.

1.3 Resolutions

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

1.4 Monthly Budget Statement Tables

Monthly Budget Statements Summary

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

DC43 Harry Gwala - Table C1 Consolidated Monthly Budget Statement Summary - M04 October

Description	2023/24			Budget Year 2024/25					
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	--	--	--	--	--	--	--	--	--
Service charges	72 558	71 195	71 195	6 792	26 381	23 732	2 649	11%	71 195
Investment revenue	21 988	17 435	17 435	3 894	9 348	5 812	3 537	61%	17 435
Transfers and subsidies - Operational	477 532	532 623	532 623	8 163	213 095	177 541	35 554	0	532 623
Other own revenue	19 807	17 721	17 721	2 032	5 966	5 907	79	1%	--
Total Revenue (excluding capital transfers and contributions)	591 685	638 975	638 975	20 882	254 810	212 951	41 819	20%	638 975
Employee costs	256 039	273 607	273 607	22 489	83 755	91 203	(7 448)	-8%	273 607
Remuneration of Councilors	6 932	8 606	8 606	578	2 310	2 869	(559)	-19%	8 606
Depreciation and amortisation	236 930	101 837	101 837	--	--	33 946	(33 946)	-100%	101 837
Interest	2	115	115	--	--	38	(38)	-100%	115
Inventory consumed and bulk purchases	33 598	36 810	36 810	2 754	9 458	12 270	(2 812)	-23%	36 810
Transfers and subsidies	--	6 700	6 700	--	--	2 233	(2 233)	-100%	6 700
Other expenditure	255 958	288 262	288 262	22 184	93 100	96 088	(2 988)	-3%	288 262
Total Expenditure	789 459	715 937	715 937	48 005	188 623	238 647	(50 024)	-21%	715 937
Surplus/(Deficit)	(197 574)	(76 962)	(76 962)	(27 123)	66 167	(25 655)	91 843	-358%	(76 962)
Transfers and subsidies - capital (monetary allocations)	332 319	318 124	318 124	64 432	64 432	106 041	(41 609)	-39%	318 124
Transfers and subsidies - capital (in-kind)	--	--	--	--	--	--	--	--	--
Surplus/(Deficit) after capital transfers & contributions	134 745	241 161	241 161	37 309	130 620	80 386	50 234	62%	241 161
Share of surplus/ (deficit) of associate	--	--	--	--	--	--	--	--	--
Surplus/ (Deficit) for the year	134 745	241 161	241 161	37 309	130 620	80 386	50 234	62%	241 161
Capital expenditure & funds sources									
Capital expenditure	309 604	322 312	322 312	15 064	74 511	107 437	(32 926)	-31%	322 312
Capital transfers recognised	288 048	276 944	276 944	10 917	66 945	92 315	(25 370)	-27%	276 944
Borrowing	--	--	--	--	--	--	--	--	--
Internally generated funds	11 555	45 368	45 368	4 147	7 567	15 123	(7 556)	-50%	45 368
Total sources of capital funds	309 604	322 312	322 312	15 064	74 511	107 437	(32 926)	-31%	322 312
Financial position									
Total current assets	243 572	208 559	208 559		367 841				208 559
Total non current assets	2 997 178	3 446 319	3 446 319		3 071 689				3 446 319
Total current liabilities	135 087	124 097	124 097		203 250				124 097
Total non current liabilities	30 536	29 399	29 399		30 536				29 399
Community wealth/Equity	3 262 762	3 501 382	3 501 382		3 205 744				3 501 382
Cash flows									
Net cash from (used) operating	1 801 216	326 348	326 348	58 015	628 585	108 783	(519 803)	-478%	326 348
Net cash from (used) investing	(309 604)	(322 312)	(322 312)	(15 064)	(74 511)	(107 437)	(32 926)	31%	(322 312)
Net cash from (used) financing	(355)	(2 969)	(2 969)	--	--	(990)	(990)	100%	(2 969)
Cash/cash equivalents at the month/year end	1 615 898	152 288	152 288	763 504	763 504	151 577	(611 928)	-40%	210 498
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	8 155	6 544	4 422	4 444	4 596	4 286	16 722	180 454	229 623
Creditors Age Analysis									
Total Creditors	1 790	349	2 000						4 139

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) - M04 October

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Functional									
<i>Governance and administration</i>	490 123	510 213	510 213	4 935	215 479	170 071	45 408	27%	510 213
Executive and council	-	-	-	-	-	-	-	-	-
Finance and administration	490 123	510 213	510 213	4 935	215 479	170 071	45 408	27%	510 213
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	42	17	17	2	10	6	4	75%	17
Community and social services	42	17	17	2	10	6	4	75%	17
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	-	21 530	21 530	-	-	7 177	(7 177)	-100%	21 530
Planning and development	-	21 530	21 530	-	-	7 177	(7 177)	-100%	21 530
Road transport	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	434 040	425 338	425 338	80 376	103 754	141 779	(38 025)	-27%	425 338
Energy sources	-	-	-	-	-	-	-	-	-
Water management	420 226	409 956	409 956	79 260	99 170	136 652	(37 482)	-27%	409 956
Waste water management	13 814	15 382	15 382	1 116	4 584	5 127	(543)	-11%	15 382
Waste management	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	924 204	957 098	957 098	85 314	319 243	319 033	210	0%	957 098
Expenditure - Functional									
<i>Governance and administration</i>	282 513	328 884	327 442	22 082	86 465	109 340	(22 875)	-21%	327 442
Executive and council	30 252	45 410	45 410	2 837	12 753	15 137	(2 384)	-16%	45 410
Finance and administration	243 702	271 416	271 416	18 470	70 964	90 472	(19 509)	-22%	271 416
Internal audit	8 559	12 058	10 616	775	2 748	3 731	(983)	-26%	10 616
<i>Community and public safety</i>	19 285	24 662	24 662	1 477	5 571	8 221	(2 650)	-32%	24 662
Community and social services	19 285	24 662	24 662	1 477	5 571	8 221	(2 650)	-32%	24 662
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	294 606	175 539	176 981	7 031	27 183	58 802	(31 619)	-54%	176 981
Planning and development	294 606	175 539	176 981	7 031	27 183	58 802	(31 619)	-54%	176 981
Road transport	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	193 055	186 601	186 601	17 415	69 405	62 201	7 204	12%	186 601
Energy sources	-	-	-	-	-	-	-	-	-
Water management	192 868	185 665	185 665	17 403	69 347	61 888	7 458	12%	185 665
Waste water management	187	937	937	12	58	312	(254)	-82%	937
Waste management	-	-	-	-	-	-	-	-	-
Other	-	250	250	-	-	83	(83)	-100%	250
Total Expenditure - Functional	789 459	715 937	715 937	48 005	188 623	238 647	(50 024)	-21%	715 937
Surplus/ (Deficit) for the year	134 745	241 161	241 161	37 309	130 620	80 386	50 234	0,62490581	241 161

This table assess the revenue by department and then the expenditure for the period ending 31 October 2024. Revenue receipts in August have largely constituted of service charges which is water and sanitation. The overall budgeted revenue cash receipt for the month of October is 27% against original budget.

Expenditure by standard classification presents the expenditures by the departments. Water Services Department has the largest expenditure for the month of October 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 R23, 6million.

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) - M04 October

Vote Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 01 - Summary Council	-	-	-	-	-	-	-	-	-
Vote 02 - Summary Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 03 - Summary Budget And Treasury Office	489 676	509 775	509 775	4 831	215 310	169 925	45 385	26,7%	509 775
Vote 04 - Summary Corporate Services	418	387	387	102	161	129	32	25,1%	387
Vote 05 - Summary Social Services & Development Planning	42	21 547	21 547	2	10	7 182	(7 172)	-99,9%	21 547
Vote 06 - Summary Infrastructure Services	348 937	343 279	343 279	72 713	73 511	114 426	(40 916)	-35,8%	343 279
Vote 07 - Summary Water Services	85 131	82 110	82 110	7 666	30 251	27 370	2 881	10,5%	82 110
Vote 15 - Other	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	924 204	957 098	957 098	85 314	319 243	319 033	210	0,1%	957 098
Expenditure by Vote									
Vote 01 - Summary Council	15 581	21 342	21 342	1 256	7 360	7 114	246	3,5%	21 342
Vote 02 - Summary Municipal Manager	23 229	27 993	27 993	3 069	8 855	9 331	(476)	-5,1%	27 993
Vote 03 - Summary Budget And Treasury Office	97 677	105 423	105 423	4 613	20 309	35 141	(14 832)	-42,2%	105 423
Vote 04 - Summary Corporate Services	93 168	106 417	106 417	7 530	34 681	35 472	(791)	-2,2%	106 417
Vote 05 - Summary Social Services & Development Planning	56 417	88 372	88 372	2 805	16 829	29 458	(12 629)	-42,9%	88 372
Vote 06 - Summary Infrastructure Services	257 942	125 796	125 796	5 036	15 424	41 932	(26 508)	-63,2%	125 796
Vote 07 - Summary Water Services	245 444	240 594	240 594	23 697	85 166	80 198	4 968	6,2%	240 594
Vote 15 - Other	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	789 459	715 937	715 937	48 005	188 623	238 647	(50 024)	-21,0%	715 937
Surplus/ (Deficit) for the year	134 745	241 161	241 161	37 309	130 620	80 386	50 234	62,5%	241 161

Statement of financial Performance

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

DC43 Harry Gwala - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue									
Exchange Revenue									
Service charges - Electricity							-		
Service charges - Water	59 302	56 944	56 944	5 677	21 980	18 981	2 999	16%	56 944
Service charges - Waste Water Management	13 256	14 252	14 252	1 114	4 401	4 750	(349)	-7%	14 252
Service charges - Waste management							-		
Sale of Goods and Rendering of Services	178	663	663	9	13	221	(208)	-94%	663
Interest earned from Receivables	16 536	16 655	16 655	1 202	5 008	5 552	(543)	-10%	16 655
Interest from Current and Non Current Assets	21 988	17 435	17 435	3 894	9 348	5 812	3 537	61%	17 435
Operational Revenue	1 241	404	404	105	179	135	44	33%	404
Non-Exchange Revenue									
Fines, penalties and forfeits	478	-	-	717	786	-	786	#DIV/0!	-
Licence and permits							-		
Transfers and subsidies - Operational	477 532	532 623	532 623	8 163	213 095	177 541	35 554	20%	532 623
Interest	-	-	-	-	-	-	-		-
Fuel Levy	-	-	-	-	-	-	-		-
Operational Revenue	-	-	-	-	-	-	-		-
Gains on disposal of Assets	-	-	-	-	-	-	-		-
Other Gains	1 374	-	-	-	-	-	-		-
Discontinued Operations									
Total Revenue (excluding capital transfers and contributions)	591 885	638 975	638 975	20 882	254 810	212 991	41 819	20%	638 975
Expenditure By Type									
Employee related costs	256 039	273 607	273 607	22 489	83 755	91 203	(7 446)	-8%	273 607
Remuneration of councillors	6 932	8 606	8 606	578	2 310	2 869	(559)	-19%	8 606
Bulk purchases - electricity	-	-	-	-	-	-	-		-
Inventory consumed	33 598	36 810	36 810	2 754	9 458	12 270	(2 812)	-23%	36 810
Debt impairment	10 796	-	-	-	-	-	-		-
Depreciation and amortisation	236 930	101 837	101 837	-	-	33 946	(33 946)	-100%	101 837
Interest	2	115	115	-	-	38	(38)	-100%	115
Contracted services	122 694	152 097	152 067	14 949	45 022	50 696	(5 674)	-11%	152 067
Transfers and subsidies	-	6 700	6 700	-	-	2 233	(2 233)	-100%	6 700
Irrecoverable debts written off	29 995	31 908	31 908	-	7 999	10 636	(2 637)	-25%	31 908
Operational costs	91 283	104 257	104 287	7 235	40 079	34 756	5 323	15%	104 287
Losses on Disposal of Assets	1 190	-	-	-	-	-	-		-
Other Losses	-	-	-	-	-	-	-		-
Total Expenditure	789 459	715 937	715 937	48 005	188 623	238 647	(50 024)	-21%	715 937
Surplus/(Deficit)	(197 574)	(76 962)	(76 962)	(27 123)	66 187	(25 655)	91 843	(0)	(76 962)
Transfers and subsidies - capital (monetary allocations)	332 319	318 124	318 124	64 432	64 432	106 041	(41 609)	(0)	318 124
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	134 745	241 161	241 161	37 309	130 620	80 386	50 234	0	241 161
Income Tax									
Surplus/(Deficit) after income tax	134 745	241 161	241 161	37 309	130 620	80 386	50 234	0	241 161
Share of Surplus/Deficit attributable to Joint Venture									
Share of Surplus/Deficit attributable to Minorities									
Surplus/(Deficit) attributable to municipality	134 745	241 161	241 161	37 309	130 620	80 386	50 234	0	241 161
Share of Surplus/Deficit attributable to Associate									
Intercompany/Parent subsidiary transactions									
Surplus/ (Deficit) for the year	134 745	241 161	241 161	37 309	130 620	80 386	50 234	0	241 161

Capital Expenditure

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

DC43 Harry Gwala - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M04 October

Vote Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 01 - Summary Council	-	-	-	-	-	-	-	-	-
Vote 02 - Summary Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 03 - Summary Budget And Treasury Office	-	-	-	-	-	-	-	-	-
Vote 04 - Summary Corporate Services	4 385	9 480	9 480	2 598	4 861	3 160	1 701	54%	9 480
Vote 05 - Summary Social Services & Development Planning	986	5 640	5 640	-	-	1 880	(1 880)	-100%	5 640
Vote 06 - Summary Infrastructure Services	78 007	122 732	122 732	5 866	14 283	40 911	(26 627)	-65%	122 732
Vote 07 - Summary Water Services	226 226	184 460	184 460	6 600	55 367	61 487	(6 119)	-10%	184 460
Total Capital Multi-year expenditure	309 604	322 312	322 312	15 064	74 511	107 437	(32 926)	-31%	322 312
Total Capital Expenditure	309 604	322 312	322 312	15 064	74 511	107 437	(32 926)	-31%	322 312
Capital Expenditure - Functional Classification									
Governance and administration	4 385	14 205	14 205	2 598	4 861	4 735	126	3%	14 205
Executive and council	-	-	-	-	-	-	-	-	-
Finance and administration	4 385	14 205	14 205	2 598	4 861	4 735	126	3%	14 205
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	986	600	600	-	-	200	(200)	-100%	600
Community and social services	986	600	600	-	-	200	(200)	-100%	600
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	60 631	121 210	120 077	2 669	10 883	40 177	(29 294)	-73%	120 077
Planning and development	60 631	121 210	120 077	2 669	10 883	40 177	(29 294)	-73%	120 077
Road transport	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	243 602	166 297	167 430	9 797	58 768	62 326	(3 558)	-6%	167 430
Energy sources	-	-	-	-	-	-	-	-	-
Water management	178 637	176 093	177 226	9 797	47 545	58 924	(11 379)	-19%	177 226
Waste water management	64 965	10 204	10 204	-	11 223	3 401	7 821	230%	10 204
Waste management	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	309 604	322 312	322 312	15 064	74 511	107 437	(32 926)	-31%	322 312
Funded by:									
National Government	298 048	276 629	276 629	10 917	66 945	92 210	(25 265)	-27%	276 629
Provincial Government	-	-	-	-	-	-	-	-	-
District Municipality	-	315	315	-	-	105	(106)	-100%	315
Transfers recognised - capital	298 048	276 944	276 944	10 917	66 945	92 315	(25 370)	-27%	276 944
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	11 555	45 368	45 368	4 147	7 567	15 123	(7 556)	-50%	45 368
Total Capital Funding	309 604	322 312	322 312	15 064	74 511	107 437	(32 926)	-31%	322 312

As alluded to above, the capital expenditure programme for the period ending 31 October 2024 was R74, 5m which represents 79% of capital expenditure against year to date budget of R107, 4million.

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

Chart 1: 2024/2025 CAPEX

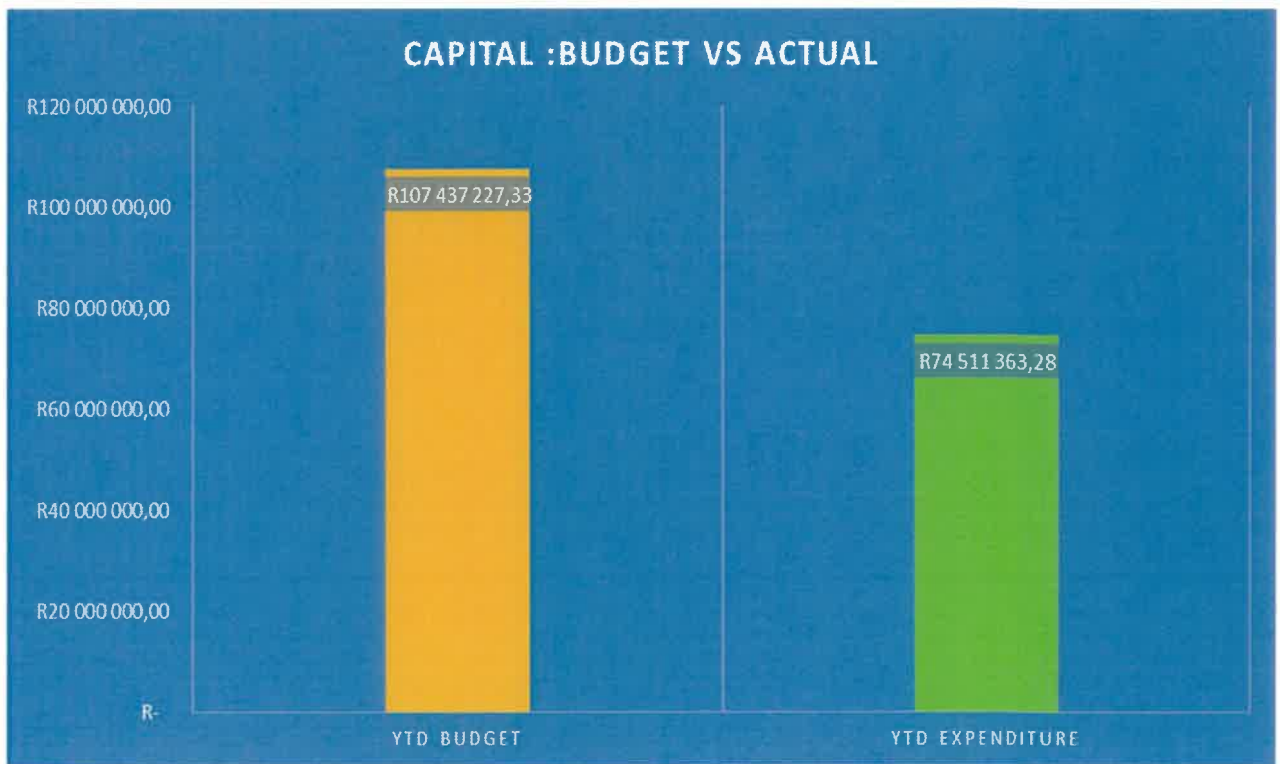


Table C6 displays the financial position of the municipality as at 31 October 2024.

DC43 Harry Gwala - Table C6 Consolidated Monthly Budget Statement - Financial Position - M04 October

Description	2023/24	Budget Year 2024/25			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	209 430	139 694	139 694	335 572	139 694
Trade and other receivables from exchange transactions	12 036	29 605	29 605	7 683	29 605
Receivables from non-exchange transactions	2 312	2 311	2 311	2 312	2 311
Current portion of non-current receivables	-	-	-	-	-
Inventory	858	759	759	866	759
VAT	19 164	36 188	36 188	21 659	36 188
Other current assets	(229)	2	2	(251)	2
Total current assets	243 572	208 559	208 559	367 841	208 559
Non current assets					
Investments					
Investment property	-	-	-	-	-
Property, plant and equipment	2 996 864	3 444 846	3 444 846	3 071 376	3 444 846
Biological assets					
Living and non-living resources					
Heritage assets					
Intangible assets	313	1 473	1 473	313	1 473
Trade and other receivables from exchange transactions					
Non-current receivables from non-exchange transactions	-	-	-	-	-
Other non-current assets	0	0	0	0	0
Total non current assets	2 997 178	3 446 319	3 446 319	3 071 689	3 446 319
TOTAL ASSETS	3 240 750	3 654 878	3 654 878	3 439 530	3 654 878
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Financial liabilities	12 806	8 006	8 006	12 806	8 006
Consumer deposits	3 179	3 522	3 522	3 335	3 522
Trade and other payables from exchange transactions	86 935	86 542	86 542	63 312	86 542
Trade and other payables from non-exchange transactions	10 500	1 483	1 483	99 730	1 483
Provision	16 385	17 142	17 142	16 385	17 142
VAT	5 282	7 402	7 402	7 682	7 402
Other current liabilities	-	-	-	-	-
Total current liabilities	135 087	124 097	124 097	203 250	124 097
Non current liabilities					
Financial liabilities	(0)	-	-	(0)	-
Provision	30 536	29 399	29 399	30 536	29 399
Long term portion of trade payables	-	-	-	-	-
Other non-current liabilities	-	-	-	-	-
Total non current liabilities	30 536	29 399	29 399	30 536	29 399
TOTAL LIABILITIES	165 623	153 496	153 496	233 786	153 496
NET ASSETS	3 075 127	3 501 382	3 501 382	3 205 744	3 501 382
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)	3 262 762	3 501 382	3 501 382	3 205 744	3 501 382
Reserves and funds	-	-	-	-	-
Other	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	3 262 762	3 501 382	3 501 382	3 205 744	3 501 382

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

DC43 Harry Gwala - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M04 October

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	6	-	-	-	-	-	-	-	-
Service charges	62 324	62 194	62 194	4 871	26 563	20 731	5 831	28%	62 194
Other revenue	1 805 797	68 324	68 324	96 633	530 309	22 775	507 534	2228%	68 324
Transfers and Subsidies - Operational	473 045	512 493	512 493	-	208 995	170 831	38 164	22%	512 493
Transfers and Subsidies - Capital	326 130	318 124	318 124	37 547	157 762	106 041	51 721	49%	318 124
Interest	21 988	18 053	18 053	3 894	9 348	6 018	3 331	55%	18 053
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(888 074)	(652 698)	(652 698)	(84 931)	(304 392)	(217 566)	86 826	-40%	(652 698)
Interest	-	(142)	(142)	-	-	(47)	(47)	100%	(142)
Transfers and Subsidies	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	1 801 216	326 348	326 348	58 015	628 585	108 783	(519 803)	-478%	326 348
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
Payments									
Capital assets	(309 604)	(322 312)	(322 312)	(15 064)	(74 511)	(107 437)	(32 926)	31%	(322 312)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(309 604)	(322 312)	(322 312)	(15 064)	(74 511)	(107 437)	(32 926)	31%	(322 312)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(355)	(569)	(569)	-	-	(190)	190	-100%	(569)
Payments									
Repayment of borrowing	-	(2 400)	(2 400)	-	-	(800)	(800)	100%	(2 400)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(355)	(2 969)	(2 969)	-	-	(990)	(990)	100%	(2 969)
NET INCREASE/ (DECREASE) IN CASH HELD	1 491 257	1 067	1 067	42 951	554 074	356			1 067
Cash/cash equivalents at beginning:	124 641	151 221	151 221	720 554	209 430	151 221			209 430
Cash/cash equivalents at month/year end:	1 615 898	152 288	152 288	763 504	763 504	151 577			210 498

PART 2 – SUPPORTING DOCUMENTATION

2.1 Debtors Analysis

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

Table 2.1.1: Debtors Age Analysis by Income Source

DC43 Harry Gwala - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October

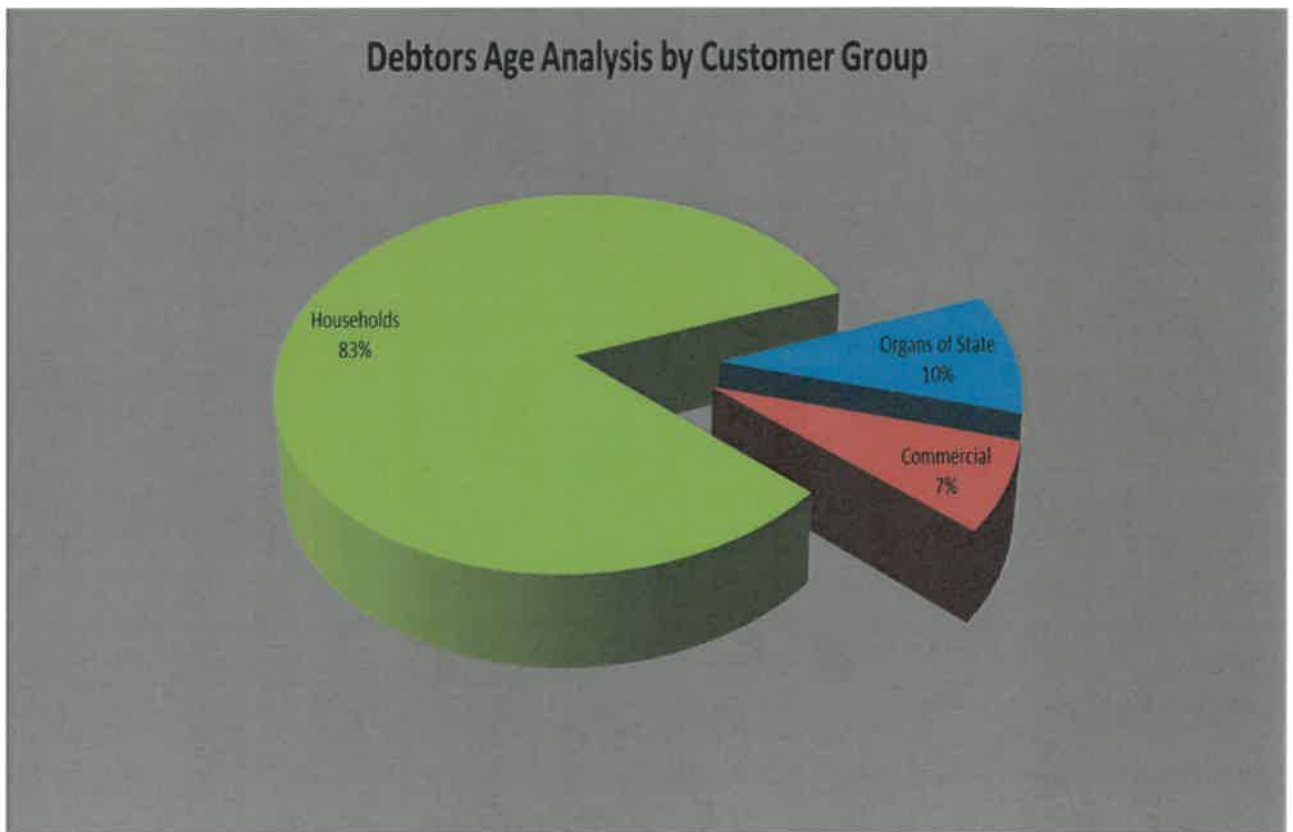
Description	Budget Year 2024/25									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
R thousands										
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	5 235	4 201	2 839	2 853	2 950	2 751	10 734	115 838	147 401	135 126
Trade and Other Receivables from Exchange Transactions - Electricity									-	-
Receivables from Non-exchange Transactions - Property Rates									-	-
Receivables from Exchange Transactions - Waste Water Management	2 045	1 641	1 109	1 114	1 152	1 075	4 194	45 253	57 584	52 789
Receivables from Exchange Transactions - Waste Management									-	-
Receivables from Exchange Transactions - Property Rental Debtors									-	-
Interest on Arrear Debtor Accounts	875	702	474	477	493	460	1 794	19 363	24 639	22 587
Recoverable unauthorised, irregular, fruitless and wasteful expenditure									-	-
Other									-	-
Total By Income Source	8 155	6 544	4 422	4 444	4 596	4 286	16 722	180 454	229 623	210 502
2023/24 - totals only	7849119	5234021	4666427	3622533	14477570	3700916	30264961	177866394	247 582	229 932
Debtors Age Analysis By Customer Group										
Organs of State	4 480	3 365	1 058	1 671	1 994	1 634	1 810	5 124	22 176	13 233
Commercial	844	446	733	311	286	369	1 786	12 392	17 166	15 144
Households	2 831	2 734	2 591	2 462	2 315	2 283	13 127	161 938	190 281	182 125
Other									-	-
Total By Customer Group	8 155	6 544	4 422	4 444	4 596	4 286	16 722	180 454	229 623	210 502

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

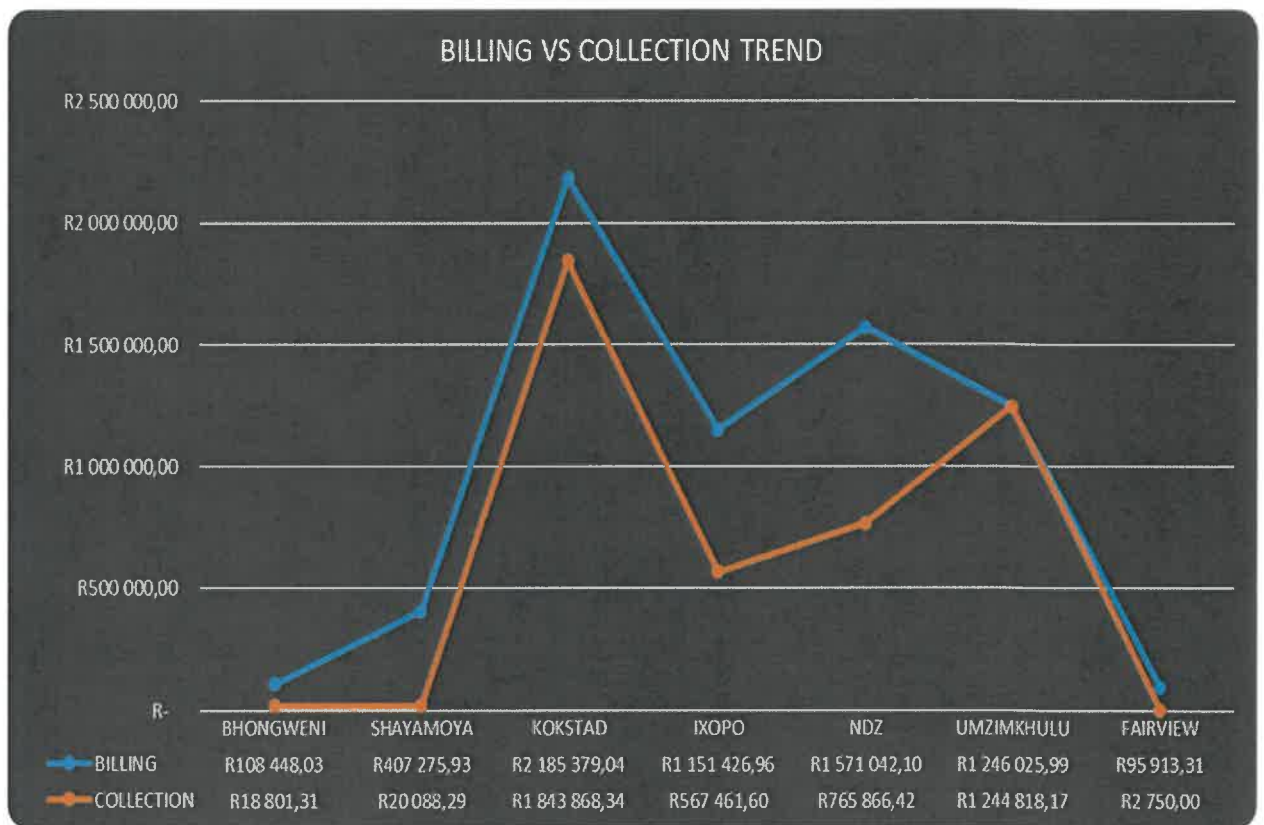
AREA	AMOUNT		
		OCTOBER 2024	SEPTEMBER 2024
Unallocated receipts	R 133 451	3%	3%
Bhongweni	R 18 801	0%	0%
Shayamoya	R 20 088	0%	1%
Kokstad	R 1 843 868	40%	31%
Ixopo	R 567 462	12%	8%
NDZ	R 765 866	17%	7%
Umzimkulu	R 1 244 818	27%	51%
Fairview	R 2 750	0%	0%
TOTAL RECEIPTS INCL VAT	R 4 597 105	100%	100%

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 October 2024 is R4, 5million. The collection for prepaid in the month of October is R 1, 181,646. Total cash collected including prepaid for the month ending 31 October 2024 is R 5,778,751.

BILLING VS COLLECTION

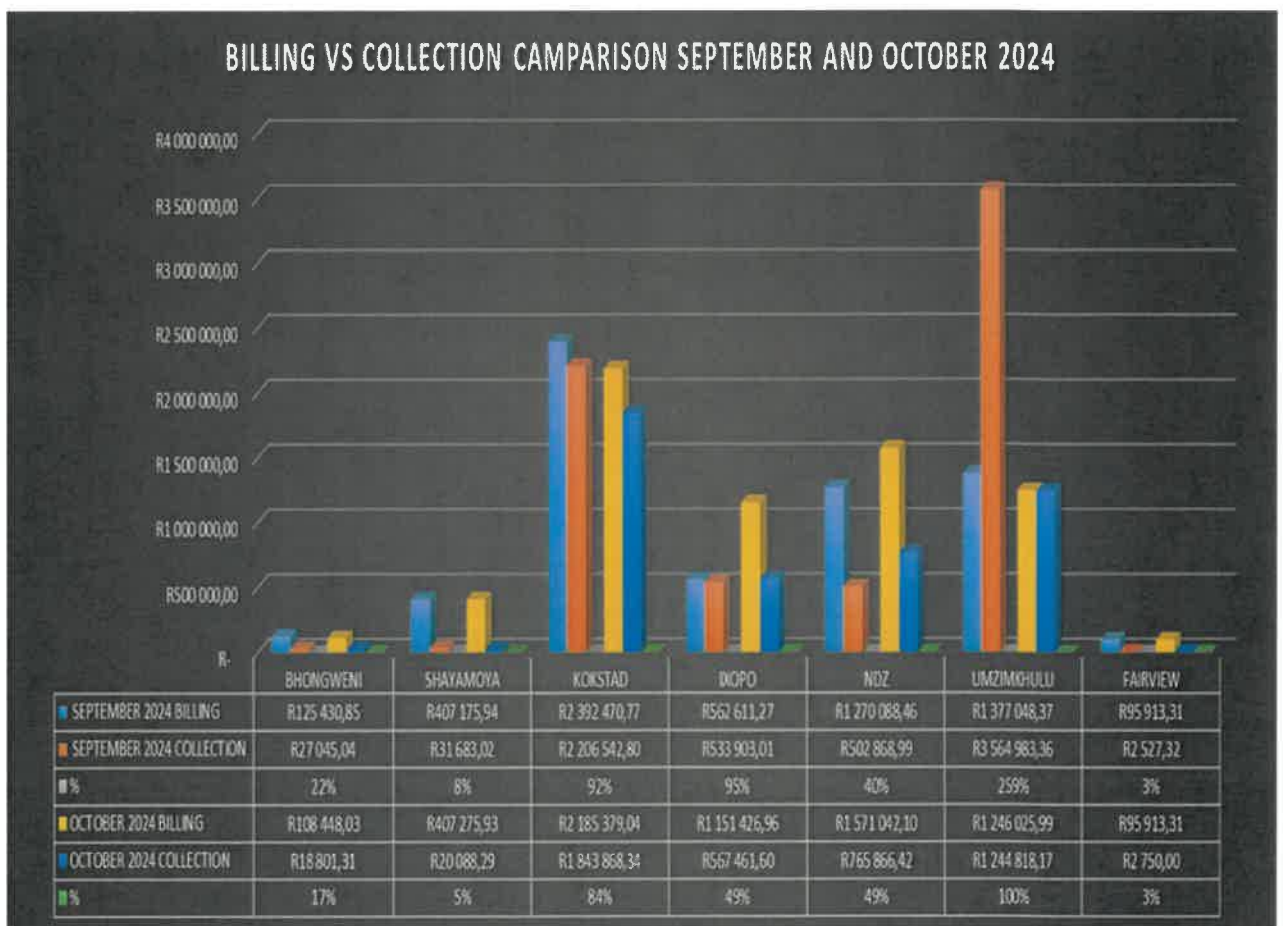
Billing vs Collection trend for October 2024

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



BILLING VS COLLECTION (COMPARISON BETWEEN SEPTEMBER AND OCTOBER 2024)

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



Debtors age analysis per service

The municipality's total outstanding debtors amounted to R 229,623,488 as at 31 October 2024 compared with the R 226,539,410 as at 30 September 2024. Current debt represents 4% of the total outstanding debt compared with the 4% of September 2024; 30 days and older debt 3% compared with the 3% for September 2024; 60 days and older debt 2% compared with the 2% of September 2024; and 90 days 2% compared with the 2% of September 2024; 120 days to History and older 90% compared with the 89% for September 2024.

Current debt increased with R 3,084,078 to R 229,623,488 in the month ending 31 October compared with the R 226,539,410 as at 30 September 2024; 30 days + debt increased with R 25,224; 60 days + decreased with R 236,238; 90 days + debt decreased with R 368,185 and 120 + days and older debt as at 31 October 2024 has increased with R 3,745,232 to R 206,058,038 compared with the R 202,312,806 for September 2024.

Debtors age analysis per debtor type

Business debtors owes the municipality R 16,700,178 (7%); Municipal debtors R 973,797 (0%); domestic debtors R 182,658,346 (79%); Government accounts R 21,148,394 (9%); Indigent debtors R 2,048,155 (1%); Deceased R 1,118,236 and other debtors R 4,976,381 (2%) of the total outstanding debt of R 229,623,488.

2.2 Creditors Analysis

Table SC presents the aged creditors as at 31 October 2024

DC43 Harry Gwala - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description	Budget Year 2024/25								Total
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands									
Creditors Age Analysis By Customer Type									
Bulk Electricity									-
Bulk Water									-
PAYE deductions									-
VAT (output less input)									-
Pensions / Retirement deductions									-
Loan repayments									-
Trade Creditors	1 790	349	2 000						4 139
Auditor General									-
Other									-
Medical Aid deductions									-
Total By Customer Type	1 790	349	2 000	-	-	-	-	-	4 139

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 October 2024.

Cash and Bank Balances (Investments)

Monthly budget statement- Investment Portfolio

CASH AND INVESTMENT REGISTER AS AT 31 OCTOBER 2024

Investments by maturity Name of institution & investment ID R thousands	Period of Investment	Type of Investment	Variable or Fixed interest rate	Opening balance	Interest to be realised	Partial/ Premature Withdrawal (R)	Investment Top Up	Closing Balance
	Yrs/Months							
Municipality								
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	1 973	9	(8 19)	-	1 963
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	42 898	200	(6 755)	-	34 343
FIRST NATIONAL BANK	M	ADMIN CALL	Fixed	218	1	-	-	219
FIRST NATIONAL BANK	M	FIXED DEPOSIT	Fixed	36 988	223	(6 417)	-	30 794
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	1 136	6	-	-	1 142
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	60 023	324	-	7 670	68 017
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	1 885	10	-	-	1 895
FIRST NATIONAL BANK	M	FIXED DEPOSIT	Fixed	1 213	6	-	-	1 219
NEDBANK	M	CALL ACCOUNT	Fixed	103	1	-	-	103
FNB BANK	M	FIXED DEPOSIT	Fixed	2 000	3	(2 003)	-	-
FNB BANK	M	FIXED DEPOSIT	Fixed	50 508	-	-	-	50 508
FNB BANK	M	FIXED DEPOSIT	Fixed	22 500	-	-	-	22 500
FNB BANK	M	FIXED DEPOSIT	Fixed	22 500	589	(23 089)	-	-
STANDARD BANK	M	FIXED DEPOSIT	Fixed	54 216	-	-	-	54 216
NEDBANK	M	FIXED DEPOSIT	Fixed	55 159	305	(22 000)	-	33 465
FNB BANK	M	CURRENT ACCOUNT	Fixed	16 651	-	-	32 475	49 125
Municipality sub-total				389 972	1 679	(63 084)	40 145	348 712
TOTAL INVESTMENTS AND INTEREST				389 972	1 679	(63 084)	40 145	348 712

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 - M04 October

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	477 532	512 493	512 493	8 163	213 095	170 831	42 264	24,7%	512 493
Energy Efficiency and Demand Side Management Grant	-	-	-	-	-	-	-	-	-
Equitable Share	463 631	491 837	491 837	-	204 932	163 946	40 986	25,0%	481 837
Expanded Public Works Programme Integrated Grant	5 823	4 460	4 460	1 886	1 886	1 487	402	27,0%	4 460
Integrated National Electrification Programme Grant	-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant	1 200	1 200	1 200	206	206	400	(194)	-48,4%	1 200
Municipal Disaster Relief Grant	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	4 487	12 498	12 498	6 069	6 069	4 166	1 903	45,7%	12 498
Rural Road Asset Management Systems Grant	2 391	2 498	2 498	-	-	833	(833)	-100,0%	2 498
Water Services Infrastructure Grant	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
Provincial Government:	-	130	130	-	-	43	(43)	-100,0%	130
Capacity Building and Other Grants	-	130	130	-	-	43	(43)	-100,0%	130
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
District Municipality:	-	20 000	20 000	-	-	6 667	(6 667)	-100,0%	20 000
Specify (Add grant description)	-	20 000	20 000	-	-	6 667	(6 667)	-100,0%	20 000
Other grant providers:	-	-	-	-	-	-	-	-	-
Chemical Industry Seta	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	477 532	532 623	532 623	8 163	213 095	177 541	35 554	20,0%	532 623
Capital Transfers and Grants									
National Government:	332 319	318 124	318 124	64 432	64 432	106 041	(41 609)	-39,2%	318 124
Integrated National Electrification Programme Grant	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	242 319	218 124	218 124	54 752	54 752	72 708	(17 955)	-24,7%	218 124
Neighbourhood Development Partnership Grant	-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant	-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant	-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	90 000	100 000	100 000	9 680	9 680	33 333	(23 654)	-71,0%	100 000
Provincial Government:	-	-	-	-	-	-	-	-	-
Infrastructure Grant	-	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-
Human Settlement Re-development Programme	-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	332 319	318 124	318 124	64 432	64 432	106 041	(41 609)	-39,2%	318 124
TOTAL RECEIPTS OF TRANSFERS & GRANTS	809 852	850 747	850 747	72 596	277 528	283 582	(6 055)	-2,1%	850 747

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

Table SC7 track the expenditure on Conditional grant funding.

DC43 Harry Gwala - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	680 056	632 656	632 656	36 721	149 357	210 886	(61 529)	-29,2%	632 656
Energy Efficiency and Demand Side Management Grant	-	-	-	-	-	-	-	-	-
Equitable Share	662 032	608 896	608 896	32 802	137 779	202 966	(65 187)	-32,1%	608 896
Expanded Public Works Programme Integrated Grant	7 177	7 751	7 751	799	2 638	2 584	54	2,1%	7 751
Local Government Financial Management Grant	1 200	1 012	1 012	60	265	337	(72)	-21,5%	1 012
Municipal Disaster Relief Grant	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	7 569	12 498	12 498	2 348	7 963	4 166	3 796	91,1%	12 498
Rural Road Asset Management Systems Grant	2 079	2 498	2 498	713	713	833	(120)	-14,4%	2 498
Water Services Infrastructure Grant	-	-	-	-	-	-	-	-	-
Provincial Government:	-	1 400	1 400	-	-	467	(467)	-100,0%	1 400
Capacity Building and Other Grants	-	1 400	1 400	-	-	467	(467)	-100,0%	1 400
District Municipality:	-	5 587	5 587	-	-	1 862	(1 862)	-100,0%	5 587
Specify (Add grant description)	-	5 587	5 587	-	-	1 862	(1 862)	-100,0%	5 587
Other grant providers:	-	-	-	-	-	-	-	-	-
Chemical Industry Seta	-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	680 056	639 643	639 643	36 721	149 357	213 215	(63 858)	-30,0%	639 643
Capital expenditure of Transfers and Grants									
National Government:	298 048	276 629	276 629	10 917	66 945	92 210	(25 265)	-27,4%	276 629
Local Government Financial Management Grant	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	214 739	189 673	189 673	7 266	54 876	63 224	(8 348)	-13,2%	189 673
Regional Bulk Infrastructure Grant	-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	83 310	86 957	86 957	3 651	12 068	28 986	(16 917)	-58,4%	86 957
Provincial Government:	-	-	-	-	-	-	-	-	-
Infrastructure Grant	-	-	-	-	-	-	-	-	-
District Municipality:	-	315	315	-	-	105	(105)	-100,0%	315
Specify (Add grant description)	-	315	315	-	-	105	(105)	-100,0%	315
Other grant providers:	-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	298 048	276 944	276 944	10 917	66 945	92 315	(25 370)	-27,5%	276 944
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	978 105	916 587	916 587	47 638	216 302	305 530	(89 229)	-29,2%	916 587

2.5 Councillor and Staff Benefits

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

Harry Gwala District Municipality

DC43 Harry Gwala - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October

Summary of Employee and Councillor remuneration	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	4 586	4 658	4 658	405	1 556	1 553	4	0%	4 658
Pension and UIF Contributions	133	578	578	-	-	193	(193)	-100%	578
Medical Aid Contributions	33	197	197	0	1	66	(85)	-98%	197
Cellphone Allowance	547	566	566	43	173	189	(16)	-8%	566
Other benefits and allowances	1 633	2 607	2 607	129	579	859	(290)	-33%	2 607
Sub Total - Councillors	6 932	8 606	8 606	578	2 310	2 869	(559)	-19%	8 606
% Increase		24,1%	24,1%						24,1%
Senior Managers of the Municipality									
Basic Salaries and Wages	5 777	4 759	4 759	458	1 833	1 566	247	18%	4 759
Pension and UIF Contributions	-	4	4	-	-	1	(1)	-100%	4
Medical Aid Contributions	48	51	51	4	16	17	(1)	-6%	51
Performance Bonus	55	181	181	-	69	60	9	15%	181
Motor Vehicle Allowance	1 056	918	918	100	410	306	104	34%	918
Cellphone Allowance	110	119	119	10	39	40	(1)	-2%	119
Housing Allowances	394	336	336	46	185	112	73	65%	336
Other benefits and allowances	259	299	299	25	106	100	6	6%	299
Payments in lieu of leave	-	384	384	-	-	128	(128)	-100%	384
Sub Total - Senior Managers of Municipality	7 699	7 052	7 052	643	2 658	2 351	308	13%	7 052
% Increase		-8,4%	-8,4%						-8,4%
Other Municipal Staff									
Basic Salaries and Wages	148 363	154 317	154 317	14 488	51 446	51 439	7	0%	154 317
Pension and UIF Contributions	22 634	24 096	24 096	2 189	7 795	8 032	(237)	-3%	24 096
Medical Aid Contributions	10 905	11 412	11 412	899	3 639	3 804	(165)	-4%	11 412
Overtime	21 207	22 092	22 092	2 003	7 572	7 364	208	3%	22 092
Performance Bonus	10 688	10 909	10 909	874	3 906	3 636	270	7%	10 909
Motor Vehicle Allowance	19 940	23 900	23 900	661	3 416	7 967	(4 551)	-57%	23 900
Cellphone Allowance	1 086	1 316	1 316	95	371	439	(88)	-15%	1 316
Housing Allowances	652	784	784	62	218	261	(43)	-17%	784
Other benefits and allowances	6 044	7 716	7 716	505	1 881	2 572	(691)	-27%	7 716
Payments in lieu of leave	1 020	657	657	50	644	219	425	194%	657
Long service awards	1 312	1 277	1 277	-	129	426	(297)	-70%	1 277
Post-retirement benefit obligations	4 175	-	-	-	-	-	-	-	-
Acting and post related allowance	335	235	235	21	79	78	1	2%	235
Sub Total - Other Municipal Staff	248 340	258 713	258 713	21 846	81 097	86 238	(5 141)	-8%	258 713
% Increase		4,2%	4,2%						4,2%
Total Parent Municipality	262 971	274 370	274 370	23 067	86 065	91 457	(5 392)	-8%	274 370
		4,3%	4,3%						4,3%
Unpaid salary, allowances & benefits in arrears:									
Board Members of Entities									
Basic Salaries and Wages	-	320	320	-	-	107	(107)	-100%	320
Sub Total - Executive members Board	-	320	320	-	-	107	(107)	-100%	320
% Increase		#DIV/0!	#DIV/0!						#DIV/0!
Other Staff of Entities									
Basic Salaries and Wages	-	7 400	7 400	-	-	2 467	(2 467)	-100%	7 400
Pension and UIF Contributions	-	23	23	-	-	8	(8)	-100%	23
Payments in lieu of leave	-	50	50	-	-	17	(17)	-100%	50
Acting and post related allowance	-	50	50	-	-	17	(17)	-100%	50
Sub Total - Other Staff of Entities	-	7 523	7 523	-	-	2 508	(2 508)	-100%	7 523
% Increase		#DIV/0!	#DIV/0!						#DIV/0!
Total Municipal Entities	-	7 843	7 843	-	-	2 614	(2 614)	-100%	7 843
TOTAL SALARY, ALLOWANCES & BENEFITS	262 971	282 213	282 213	23 067	86 065	94 072	(8 007)	-9%	282 213
% Increase		7,3%	7,3%						7,3%
TOTAL MANAGERS AND STAFF	256 039	273 287	273 287	22 489	83 755	81 096	(7 341)	-8%	273 287

2.6 Material Variances to the SDBIP

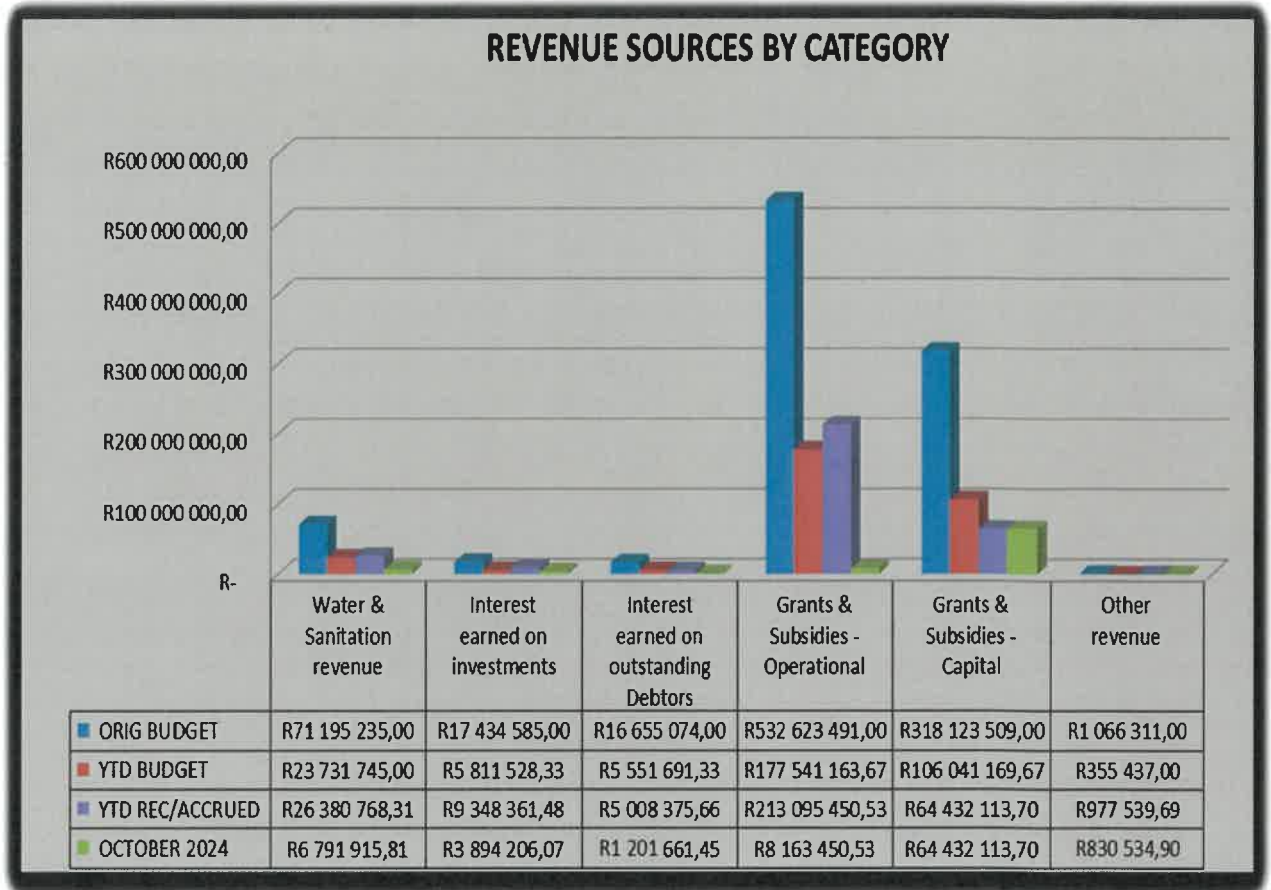
The following section analyses material variances between the actual targets as at 31 October 2024 and the budget for the same period. This report analyses each major component under following headings;

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

REVENUE

The chart displays a comparison between the 2024/25 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 31 October 2024 was R26, 3million against a year to date **budget** of R23, 7million which is 111 per cent of year to date budget.

Interest Earned on External Investments

The interest earned on external investments year to date actual is R9, 3m against year to budget of R5, 8m representing overperformance of 61 per cent of the year to date budget.

Transfers Recognised - Operational

The operational grants revenue of R213million against a year to date budget of R177, 5million is largely attributable to the YTD equitable share received.

Transfers Recognised – Capital

The total capital budget for the current year amounts to R318, 1million. The YTD actual on capital amounts to R64, 4million, or 61% of the planned expenditure. Capital expenditure is mainly funded by means of National grants.

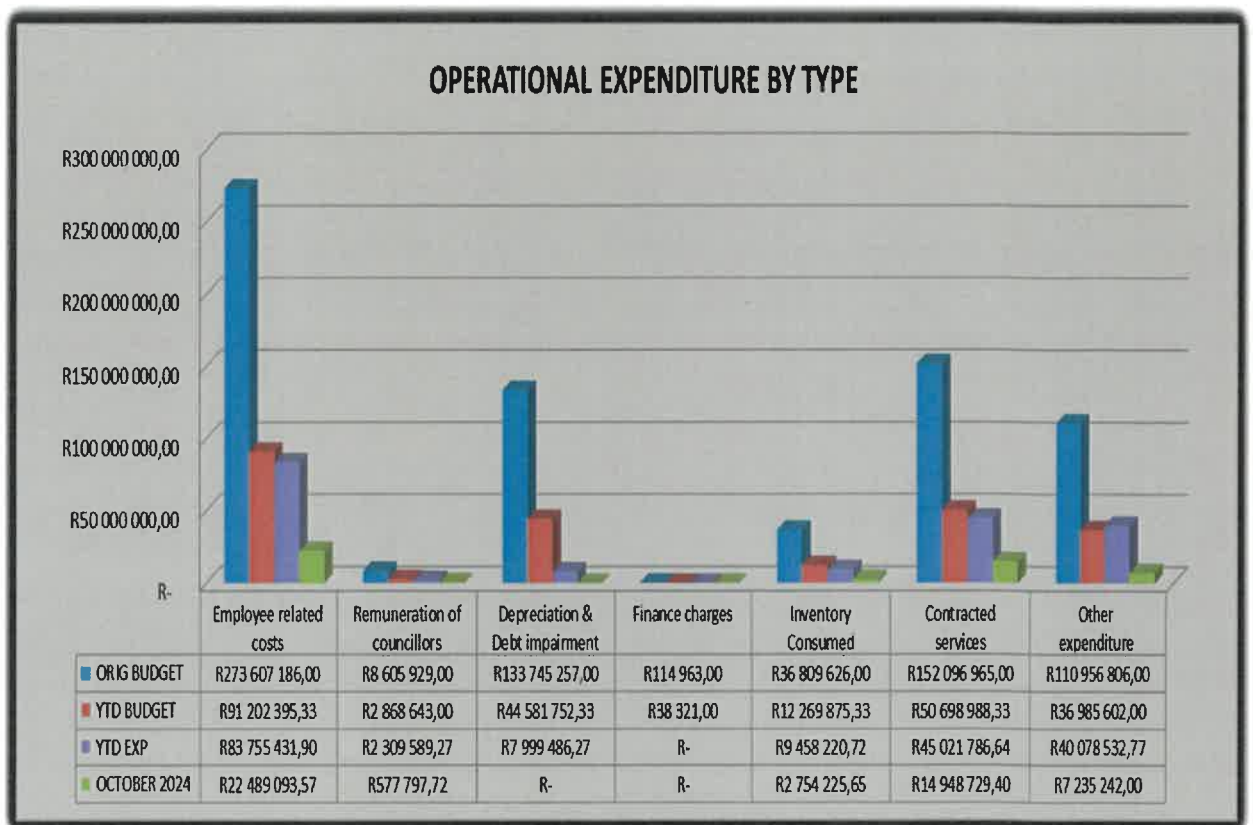
Other Revenue

The YTD performance of other revenue is R 977 540 against YTD budget of R 355 437 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 R83, 7million against a YTD budget of R91, 2million which is 92% of the YTD budget.

Remuneration of Councillors

The remuneration of councillor's year to date expenditure is at R2, 3m against a YTD budget of R2, 8m representing 81% of the year to date budget.

Finance Charges

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

Inventory Consumed

The inventory consumed has the original budget of R36, 8m. The year to date expenditure for inventory is R9, 4m against a YTD budget of R12, 2million representing 77 per cent expenditure of the year to date budget.

Contracted Services

The original budget for contracted services is R 152million. The year to date expenditure for Contracted Services is R45m against a YTD budget of R50, 6million representing 89 per cent of planned expenditure.

Other Expenditure

The YTD budget expenditure for operating costs was at R40million against a YTD budget of R 36, 9million or 108 per cent and expenditure for the month of October 2024 is R 7, 2million.

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 - M04 October

R thousands	Description	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	Cash Receipts By Source															
	Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Service charges - Electricity revenue	7 440	5 500	6 413	4 205	4 136	4 136	4 136	4 136	4 136	4 136	4 136	4 136	4 136	57 392	60 204
	Service charges - Water revenue	566	1 123	631	666	1 047	1 047	1 047	1 047	1 047	1 047	1 047	1 047	1 047	13 316	13 969
	Service charges - Waste Water Management	1 623	1 240	2 592	3 694	1 504	1 504	1 504	1 504	1 504	1 504	1 504	1 504	1 504	17 170	17 986
	Interest earned - external investments	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-
	Interest earned - outstanding debtors	-	-	69	717	-	-	-	-	-	-	-	-	-	-	-
	Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfers and Subsidies - Operational	204 932	4 063	-	-	42 708	42 708	42 708	42 708	42 708	42 708	4 544	512 493	551 650	568 096	
	Other revenue	116 275	69 008	248 324	95 916	5 694	5 694	5 694	5 694	5 694	5 694	(501 054)	88 324	65 516	71 406	
	Cash Receipts by Source	330 855	80 933	258 028	105 399	55 089	55 089	55 089	55 089	55 089	55 089	(499 771)	661 065	705 044	751 671	
	Other Cash Flows by Source															
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	80 718	-	39 497	37 547	26 510	26 510	26 510	26 510	26 510	26 510	(25 211)	318 124	314 221	343 324	
	Borrowing long term/financing	-	-	-	-	(47)	(47)	(47)	(47)	(47)	(47)	(237)	(569)	(604)	(640)	
	Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	VAT Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total Cash Receipts by Source	411 573	80 933	297 525	142 946	81 552	81 552	81 552	81 552	81 552	81 552	(525 219)	978 619	1 018 661	1 094 355	
	Cash Payments by Type															
	Employee related costs	21 247	19 687	12 730	31 494	22 801	22 801	22 801	22 801	22 801	22 801	28 845	273 607	289 914	307 186	
	Remuneration of councillors	330	310	316	313	717	717	717	717	717	717	2 316	8 606	9 122	9 670	
	Interest	-	-	-	-	12	12	12	12	12	12	59	142	150	156	
	Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Acquisitions - water & other inventory	-	-	-	-	2 590	2 590	2 590	2 590	2 590	2 590	12 950	31 081	32 510	34 103	
	Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Other expenditure	34 484	60 932	66 297	48 955	12 506	12 506	12 506	12 506	12 506	12 506	(148 140)	150 067	154 054	160 865	
	Cash Payments by Type	56 062	80 929	79 343	80 763	53 153	53 153	53 153	53 153	53 153	53 153	(31 330)	637 840	685 891	728 317	
	Other Cash Flows/Payments by Type															
	Capital assets	10 014	25 382	24 052	15 064	26 859	26 859	26 859	26 859	26 859	26 859	59 785	322 312	300 903	324 437	
	Repayment of borrowing	-	-	-	-	200	200	200	200	200	200	1 000	2 400	2 400	2 400	
	Other Cash Flows/Payments	350	950	1 828	4 168	1 250	1 250	1 250	1 250	1 250	1 250	(1 046)	15 000	15 000	15 000	
	Total Cash Payments by Type	66 425	107 260	105 223	99 995	81 463	81 463	81 463	81 463	81 463	81 463	28 410	977 551	1 004 194	1 071 155	
	NET INCREASE/(DECREASE) IN CASH HELD	345 148	(26 327)	192 302	42 951	89	89	89	89	89	89	(555 629)	1 067	14 467	23 200	
	Cash/cash equivalents at the month/year beginning:	209 430	554 579	528 251	720 554	763 504	763 504	763 504	763 504	763 504	763 504	764 127	209 430	210 498	224 966	
	Cash/cash equivalents at the month/year end:	554 579	528 251	720 554	763 504	763 593	763 593	763 593	763 593	763 593	764 127	210 498	210 498	224 965	248 165	

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 - M04 October

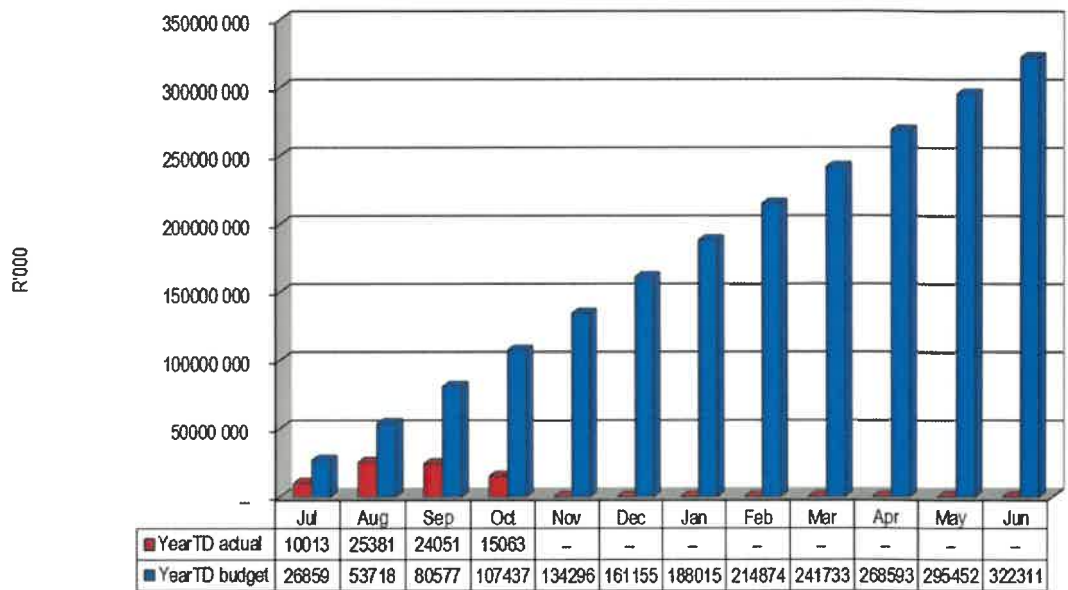
Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	284 128	282 223	281 090	9 270	66 250	93 848	27 598	29,4%	281 090
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	219 163	270 019	268 886	9 270	55 027	89 780	34 753	38,7%	268 886
Dams and Weirs	24 469	59 786	59 786	2 500	12 715	19 929	7 214	36,2%	59 786
Boreholes	3 346	-	-	-	-	-	-	-	-
Reservoirs	-	-	-	-	-	-	-	-	-
Pump Stations	18 006	29 516	29 516	-	10 691	9 839	(852)	-8,7%	29 516
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	50 385	95 999	94 866	2 669	10 134	31 773	21 639	68,1%	94 866
Distribution	122 957	84 718	84 718	4 100	21 487	28 239	6 753	23,9%	84 718
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	64 965	12 204	12 204	-	11 223	4 068	(7 155)	-175,9%	12 204
Pump Station	12 051	1 739	1 739	-	1 234	580	(654)	-112,9%	1 739
Reticulation	52 914	5 217	5 217	-	9 988	1 739	(8 249)	-474,4%	5 217
Waste Water Treatment Works	-	2 000	2 000	-	-	667	667	100,0%	2 000
Outfall Sewers	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	3 248	3 248	-	-	1 083	1 083	100,0%	3 248
Capital Spares	-	-	-	-	-	-	-	-	-
Other assets	-	6 250	6 250	-	-	2 083	2 083	100,0%	6 250
Operational Buildings	-	4 250	4 250	-	-	1 417	1 417	100,0%	4 250
Municipal Offices	-	4 250	4 250	-	-	1 417	1 417	100,0%	4 250
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	2 000	2 000	-	-	667	667	100,0%	2 000
Staff Housing	-	2 000	2 000	-	-	667	667	100,0%	2 000
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	796	796	-	-	265	265	100,0%	796
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	796	796	-	-	265	265	100,0%	796
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	796	796	-	-	265	265	100,0%	796
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	943	2 000	2 000	-	-	667	667	100,0%	2 000
Computer Equipment	943	2 000	2 000	-	-	667	667	100,0%	2 000
Furniture and Office Equipment	2 306	4 980	4 980	-	1 514	1 660	146	8,8%	4 980
Furniture and Office Equipment	2 306	4 980	4 980	-	1 514	1 660	146	8,8%	4 980
Machinery and Equipment	1 306	2 588	2 588	-	749	863	113	13,1%	2 588
Machinery and Equipment	1 306	2 588	2 588	-	749	863	113	13,1%	2 588
Transport Assets	986	600	600	-	-	200	200	100,0%	600
Transport Assets	986	600	600	-	-	200	200	100,0%	600
Total Capital Expenditure on new assets	289 670	299 437	298 304	9 270	68 513	99 586	31 073	31,2%	298 304

Capital Expenditure on Renewal of Existing Assets by Asset Class

DC43 Harry Gwala - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M04 October

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	2 245	17 045	17 045	2 215	2 215	5 682	3 467	61,0%	17 045
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	2 245	970	970	2 215	2 215	323	(1 892)	-585,4%	970
Dams and Weirs	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	2 245	970	970	2 215	2 215	323	(1 892)	-585,4%	970
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	16 075	16 075	-	-	5 358	5 358	100,0%	16 075
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	-	16 075	16 075	-	-	5 358	5 358	100,0%	16 075
Outfall Sewers	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	80	80	-	-	27	27	100,0%	80
Machinery and Equipment	-	80	80	-	-	27	27	100,0%	80
Transport Assets	2 557	4 883	4 883	2 598	2 598	1 628	(970)	-59,6%	4 883
Transport Assets	2 557	4 883	4 883	2 598	2 598	1 628	(970)	-59,6%	4 883
Total Capital Expenditure on renewal of existing assets	4 802	22 007	22 007	4 813	4 813	7 336	2 523	34,4%	22 007

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 - M04 October

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	39 357	41 300	41 300	5 026	13 293	13 767	474	3,4%	41 300
Roads Infrastructure	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	39 357	41 300	41 300	5 026	13 293	13 767	474	3,4%	41 300
<i>Dams and Weirs</i>	-	-	-	-	-	-	-	-	-
<i>Boreholes</i>	-	-	-	-	-	-	-	-	-
<i>Reservoirs</i>	19 046	21 800	21 800	4 182	9 701	7 267	(2 434)	-33,5%	21 800
<i>Pump Stations</i>	9 615	10 500	10 500	326	3 075	3 500	425	12,2%	10 500
<i>Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Bulk Mains</i>	-	-	-	-	-	-	-	-	-
<i>Distribution</i>	-	-	-	-	-	-	-	-	-
<i>Distribution Points</i>	-	-	-	-	-	-	-	-	-
<i>PRV Stations</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	10 696	9 000	9 000	517	517	3 000	2 483	82,8%	9 000
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-
Community Assets	87	77	77	35	35	26	(9)	-35,2%	77
Community Facilities	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	87	77	77	35	35	26	(9)	-35,2%	77
<i>Indoor Facilities</i>	87	77	77	35	35	26	(9)	-35,2%	77
<i>Outdoor Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Other assets	4 272	6 212	6 212	281	631	2 071	1 440	69,5%	6 212
Operational Buildings	4 272	6 212	6 212	281	631	2 071	1 440	69,5%	6 212
<i>Municipal Offices</i>	4 272	6 212	6 212	281	631	2 071	1 440	69,5%	6 212
<i>Pay/Enquiry Points</i>	-	-	-	-	-	-	-	-	-
Computer Equipment	16	70	70	-	21	23	2	9,5%	70
Computer Equipment	16	70	70	-	21	23	2	9,5%	70
Transport Assets	49	350	350	3	3	117	114	97,8%	350
Transport Assets	49	350	350	3	3	117	114	97,8%	350
Total Repairs and Maintenance Expenditure	43 781	48 009	48 009	5 344	13 982	16 003	2 021	12,6%	48 009

2.7 Municipal Manager's Quality's Certificate

Quality Certificate

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

- The monthly budget statement

For the month of October 2024 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: Gamakulu Ma'art Sineke

Municipal Manager of: Harry Gwala District Municipality

Signed _____

Date 11/11/2024