

Harry Gwala District Municipality

MFMA S71 AND S52(d) REPORT FOR THE PERIOD ENDING 31 MARCH 2025



In-Year Report of the Municipality

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

Budget & Treasury Office

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Glossary

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

AFS – Annual Financial Statements

Budget – The financial plan of the Municipality.

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

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

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

FMG – Financial Management Grant.

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

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

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

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

MIG – Municipal Infrastructure Grant.

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

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

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

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

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

YTD – Year to date

YoY – Year on Year

DBSA – Development Bank of South Africa

PURPOSE

To table a report on the Implementation of the current budget and the financial state of the Municipality in terms of Section 71 and Section 52(d) of the Municipal Finance Management Act (MFMA)

LEGAL FRAMEWORK

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

Legislative Requirements

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

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

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

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

(g) when necessary, an explanation of—

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

1.1 Mayors Report

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

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

1.2.1 Implementation of the budget in accordance with the SDBIP

A comprehensive report detailing the implementation for the third quarter ended 31 March 2025 will be tabled in a separate report to council.

1.2.2 Financial problems or risks facing the municipality.

The cash flow position as at 31 March 2025 of the Municipality shows an improvement when compared to the previous financial year. However, the municipality will seek to improve more in order for the municipality to be stable and continue to show great improvements and close the financial year with positive bank balance and have the reserves in the next financial year.

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

1.2 Executive Summary or Background

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

Revenue by Source

The Year-to-Date actual revenue is 101% 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.

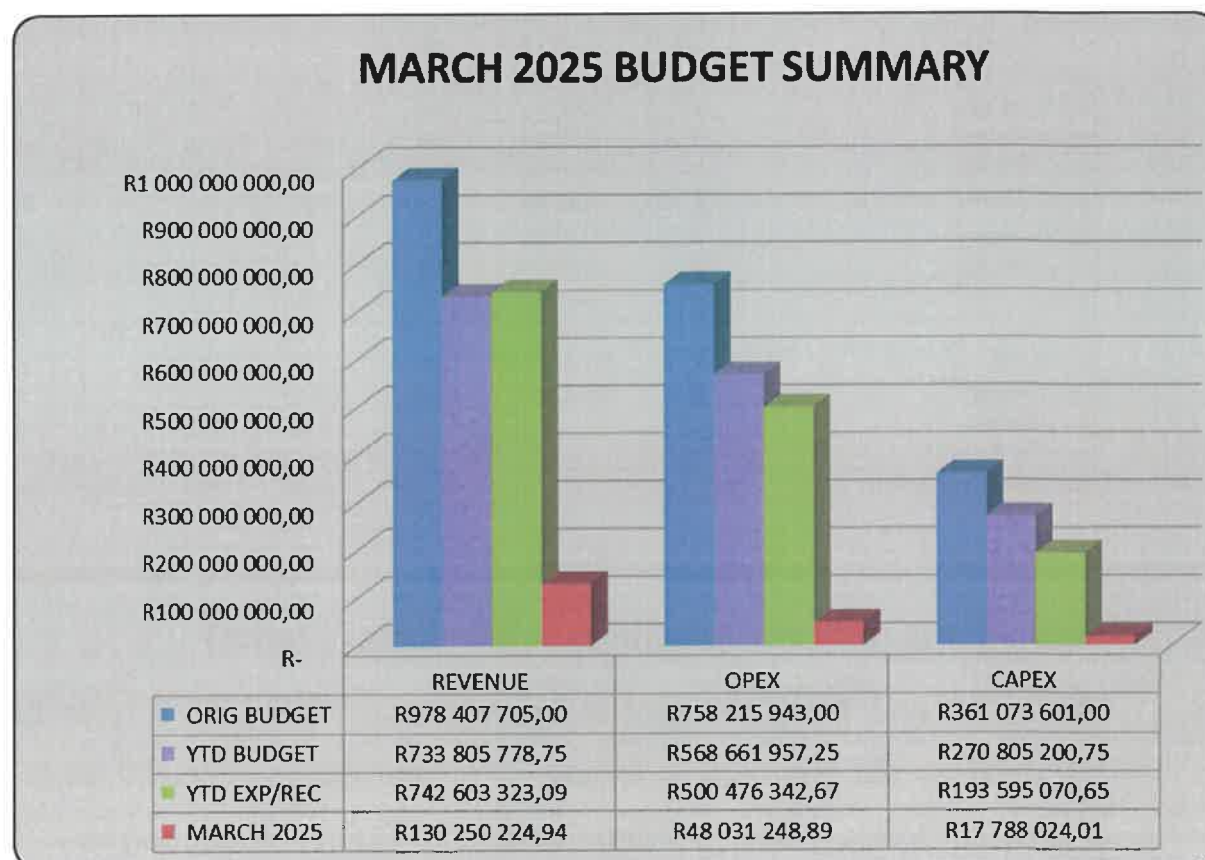
Operating expenditure by vote & type

The total operating budget for the current year amounts to R758, 2m. The YTD Operating expenditure for the month ended 31 March amounted to R500, 4m against a year to date (YTD) budget of R568, 6m. The actual YTD expenditure represented 88% of the planned.

Capital expenditure.

The total capital budget for the current year amounts to R361m. The YTD expenditure on capital amounts to R193, 5million, or 71% 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 March 2025 was R480, 9million. Refer to the table below for cash and cash equivalent register for more detail on the cash position.

CASH AND INVESTMENT REGISTER AS AT 31 MARCH 2025

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Variable or Fixed interest rate	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months							
Municipality								
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	1 190	5	-	92 000	93 196
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	61 321	282	(9 152)	-	52 451
FIRST NATIONAL BANK	M	ADMIN CALL	Fixed	4 396	23	-	19 139	24 158
FIRST NATIONAL BANK	M	FIXED DEPOSIT	Fixed	46 944	252	(222)	20 000	66 973
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	2 506	13	-	-	2 519
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	84 242	408	-	9 020	93 672
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	1 934	9	-	-	1 943
FIRST NATIONAL BANK	M	FIXED DEPOSIT	Fixed	1 244	6	-	-	1 250
FNB BANK	M	FIXED DEPOSIT	Fixed	51 956	456	-	-	52 412
FNB BANK	M	FIXED DEPOSIT	Fixed	22 000	507	(22 507)	-	-
STANDARD BANK	M	FIXED DEPOSIT	Fixed	55 913	721	-	-	56 633
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	13 203			22 517	35 720
Municipality sub-total				347 450	2 682	(31 882)	162 677	480 927
TOTAL INVESTMENTS AND INTEREST				347 450	2 682	(31 882)	162 677	480 927

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 March 2025 was R 820, 3million. Conditional Grants amounting to R 328, 5million and the equitable share is R 491, 8million. Four conditional grants received in the month ending 31 March 2025.

Transfers Recognised – Operating

Two operational grants received for the month of March 2025 namely:

- Rural Roads Management Grant- R 749 000
- Equitable Share- R 122 959 000

Transfers Recognised – Capital

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

- Water Services Infrastructure Grant- R 20 000 000
- Municipal Infrastructure Grant- R 44 675 000

Spending on Grants

Spending on grants amounted to R193, 5million or 71% for 2024/25 third quarter.

1.3 Resolutions

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

1.4 Monthly Budget Statement Tables

Monthly Budget Statements Summary

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

DC43 Harry Gwala - Table C1 Consolidated Monthly Budget Statement Summary - M09 March

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	79 208	3 895	56 732	56 602	130	0%	79 208
Investment revenue	21 588	17 435	24 590	1 985	20 903	15 938	4 965	31%	24 590
Transferable income	477 532	532 623	532 623	122 959	513 047	399 468	113 579	0	532 623
Other own revenue	19 807	17 721	18 130	1 411	12 616	13 454	(838)	-6%	-
Total Revenue (excluding capital transfers and contributions)	591 885	638 975	654 552	130 250	603 298	485 462	117 837	24%	654 552
Employee costs	256 039	273 607	274 098	21 873	189 650	205 403	(15 753)	-8%	274 098
Remuneration of Councillors	6 932	8 606	7 665	626	5 740	6 078	(338)	-6%	7 665
Depreciable and amortisable	236 930	101 837	102 367	-	67 891	76 590	(8 699)	-11%	102 367
Interest	2	115	95	-	-	78	(78)	-100%	95
Inventory consumed and bulk purchases	33 596	36 810	38 311	1 979	24 163	28 208	(4 045)	-14%	38 311
Transfers and subsidies	-	6 700	6 300	-	-	4 865	(4 865)	-100%	6 300
Other expenditure	255 956	288 262	329 381	23 554	213 033	232 645	(19 612)	-8%	329 381
Total Expenditure	789 459	715 937	758 216	48 031	500 476	553 867	(53 390)	-10%	758 216
Surplus/(Deficit)	(197 574)	(76 962)	(103 664)	82 219	102 822	(68 405)	171 227	-250%	(103 664)
Transfers and subsidies - capital (monetary allocations)	332 319	318 124	323 856	-	139 305	242 175	(102 870)	-42%	323 856
Surplus/(Deficit) after capital transfers & contributions	134 745	241 161	220 192	82 219	242 127	173 770	68 357	39%	220 192
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	134 745	241 161	220 192	82 219	242 127	173 770	68 357	39%	220 192
Capital expenditure & funds sources									
Capital expenditure	309 604	322 312	361 074	17 788	193 595	261 848	(68 253)	-26%	361 074
Capital transfers recognised	296 046	276 944	281 864	16 757	174 380	210 798	(36 417)	-17%	281 864
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	11 555	45 368	79 210	1 021	19 215	51 050	(31 835)	-62%	79 210
Total sources of capital funds	309 604	322 312	361 074	17 788	193 595	261 848	(68 253)	-26%	361 074
Financial position									
Total current assets	243 572	208 559	186 049		632 518				186 049
Total non current assets	2 997 176	3 446 319	3 258 932		3 122 866				3 258 932
Total current liabilities	135 087	124 097	121 273		287 453				121 273
Total non current liabilities	30 536	29 399	30 536		30 536				30 536
Community wealth/Equity	3 262 762	3 581 382	3 314 142		3 317 236				3 314 142
Cash flows									
Net cash from (used) operating	1 800 878	326 348	277 611	120 159	1 097 597	208 208	(889 389)	-427%	277 611
Net cash from (used) investing	(309 604)	(322 312)	(361 074)	-	(175 807)	(270 805)	(94 998)	35%	(361 074)
Net cash from (used) financing	(355)	(2 969)	(2 969)	-	-	(2 227)	(2 227)	100%	(2 969)
Cash/cash equivalents at the month/year end	1 615 561	152 288	143 561	1 131 221	1 131 221	165 169	(966 052)	-585%	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	6 896	5 369	5 855	3 205	4 461	3 942	22 767	189 421	241 918
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) - M09 March

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									
Governance and administration	490 123	510 213	519 286	125 179	514 832	386 289	128 543	33%	519 286
Executive and council	-	-	-	-	-	-	-	-	-
Finance and administration	490 123	510 213	519 286	125 179	514 832	386 289	128 543	33%	519 286
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	42	17	17	2	21	13	8	66%	17
Community and social services	42	17	17	2	21	13	8	66%	17
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	-	21 530	29 543	-	-	21 155	(21 155)	-100%	29 543
Planning and development	-	21 530	29 543	-	-	21 155	(21 155)	-100%	29 543
Road transport	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	434 040	425 338	429 562	5 069	227 751	320 180	(92 429)	-29%	429 562
Energy sources	-	-	-	-	-	-	-	-	-
Water management	420 226	409 956	414 271	4 183	217 774	308 680	(90 906)	-29%	414 271
Waste water management	13 814	15 382	15 291	887	9 976	11 500	(1 524)	-13%	15 291
Waste management	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	924 204	957 098	978 408	130 250	742 603	727 637	14 966	2%	978 408
Expenditure - Functional									
Governance and administration	282 513	328 884	352 081	19 889	211 209	255 443	(44 234)	-17%	352 081
Executive and council	30 252	45 410	44 293	2 993	25 242	33 611	(8 369)	-25%	44 293
Finance and administration	243 702	271 416	298 447	16 189	180 001	214 308	(34 306)	-16%	298 447
Internal audit	8 559	12 058	9 342	707	5 965	7 524	(1 559)	-21%	9 342
Community and public safety	19 285	24 662	22 278	1 363	13 848	17 543	(3 695)	-21%	22 278
Community and social services	19 285	24 662	22 278	1 363	13 848	17 543	(3 695)	-21%	22 278
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	294 606	175 539	171 706	11 469	118 320	130 554	(12 234)	-9%	171 706
Planning and development	294 606	175 539	171 706	11 469	118 320	130 554	(12 234)	-9%	171 706
Road transport	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	193 055	186 601	211 951	15 310	157 099	150 159	6 940	5%	211 951
Energy sources	-	-	-	-	-	-	-	-	-
Water management	192 868	185 665	211 200	15 292	156 969	149 531	7 438	5%	211 200
Waste water management	187	937	750	18	130	628	(498)	-79%	750
Waste management	-	-	-	-	-	-	-	-	-
Other	-	250	200	-	-	168	(168)	-100%	200
Total Expenditure - Functional	789 459	715 937	758 216	48 031	500 476	553 867	(53 390)	-10%	758 216
Surplus/ (Deficit) for the year	134 745	241 161	220 192	82 219	242 127	173 770	68 357	0,39337391	220 192

This table assess the revenue by department and then the expenditure for the period ending 31 March 2025. Revenue receipts in March have largely constituted of equitable share and service charges which is water and sanitation. The overall budgeted revenue cash receipt for the month of March is 18%.

Expenditure by standard classification presents the expenditures by the departments. Water Services Department has the largest expenditure for the month of March 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 R18, 8million.

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) - M09 March

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	518 848	124 969	514 258	385 960	128 297	33,2%	518 848
Vote 04 - Summary Corporate Services	418	387	387	198	360	290	70	24,0%	387
Vote 05 - Summary Social Services & Development Planning	42	21 547	21 547	2	21	16 160	(16 139)	-99,9%	21 547
Vote 06 - Summary Infrastructure Services	348 937	343 279	347 846	328	162 590	260 576	(97 986)	-37,6%	347 846
Vote 07 - Summary Water Services	85 131	82 110	89 780	4 753	65 375	64 650	724	1,1%	89 780
Vote 15 - Other	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	924 204	957 098	978 408	130 250	742 603	727 637	14 966	2,1%	978 408
Expenditure by Vote									
Vote 01 - Summary Council	15 581	21 342	19 059	1 126	13 714	15 094	(1 379)	-9,1%	19 059
Vote 02 - Summary Municipal Manager	23 229	27 993	27 642	2 575	18 208	20 855	(2 647)	-12,7%	27 642
Vote 03 - Summary Budget And Treasury Office	97 677	105 423	100 993	5 351	48 396	77 295	(28 900)	-37,4%	100 993
Vote 04 - Summary Corporate Services	93 168	106 417	116 898	7 279	81 913	84 006	(2 092)	-2,5%	116 898
Vote 05 - Summary Social Services & Development Planning	56 417	88 372	84 364	10 067	46 920	64 676	(17 757)	-27,5%	84 364
Vote 06 - Summary Infrastructure Services	257 942	125 796	123 524	2 807	85 503	93 439	(7 936)	-8,5%	123 524
Vote 07 - Summary Water Services	245 444	240 594	285 735	18 827	205 823	198 503	7 320	3,7%	285 735
Vote 15 - Other	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	789 459	715 937	758 216	48 031	500 476	553 867	(53 390)	-9,6%	758 216
Surplus/ (Deficit) for the year	134 745	241 161	220 192	82 219	242 127	173 770	68 357	39,3%	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 31 March 2025.

DC43 Harry Gwala - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

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	66 213	3 008	47 199	46 416	783	2%	66 213
Service charges - Waste Water Management	13 256	14 252	12 995	887	9 533	10 186	(653)	-6%	12 995
Service charges - Waste management							-		
Sale of Goods and Rendering of Services	178	663	746	3	131	530	(399)	-75%	746
Agency services							-		
Interest							-		
Interest earned from Receivables	16 536	16 655	15 146	1 189	11 125	11 888	(762)	-6%	15 146
Interest from Current and Non Current Assets	21 988	17 435	24 590	1 985	20 903	15 938	4 965	31%	24 590
Dividends							-		
Operational Revenue	1 241	404	666	219	573	408	166	41%	666
Non-Exchange Revenue							-		
Property rates							-		
Surcharges and Taxes							-		
Fines, penalties and forfeits	478	-	1 572	-	786	629	158	25%	1 572
Licence and permits							-		
Transfers and subsidies - Operational	477 532	532 623	532 623	122 959	513 047	399 468	113 579	28%	532 623
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	130 250	603 298	485 462	117 837	24%	654 552
Expenditure By Type									
Employee related costs	256 039	273 607	274 098	21 873	189 650	205 403	(15 753)	-8%	274 098
Remuneration of councillors	6 932	8 606	7 665	626	5 740	6 078	(338)	-6%	7 665
Bulk purchases - electricity	-	-	-	-	-	-	-		-
Inventory consumed	33 598	36 810	38 311	1 979	24 163	28 208	(4 045)	-14%	38 311
Debt impairment	10 796	-	-	-	-	-	-		-
Depreciation and amortisation	236 930	101 837	102 367	-	67 891	76 590	(8 699)	-11%	102 367
Interest	2	115	95	-	-	78	(78)	-100%	95
Contracted services	122 694	152 097	174 172	9 934	116 426	122 836	(6 410)	-5%	174 172
Transfers and subsidies	-	6 700	6 300	-	-	4 865	(4 865)	-100%	6 300
Irrecoverable debts written off	29 995	31 908	39 931	242	8 268	27 140	(18 872)	-70%	39 931
Operational costs	91 283	104 257	115 278	13 378	88 339	82 668	5 671	7%	115 278
Losses on Disposal of Assets	1 190	-	-	-	-	-	-		-
Other Losses	-	-	-	-	-	-	-		-
Total Expenditure	789 459	715 937	758 216	48 031	500 476	553 867	(53 390)	-10%	758 216
Surplus/(Deficit)	(197 574)	(76 962)	(103 664)	82 219	102 822	(68 405)	171 227	(0)	(103 664)
Transfers and subsidies - capital (monetary allocations)	332 319	318 124	323 856	-	139 305	242 175	(102 870)	(0)	323 856
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	134 745	241 161	220 192	82 219	242 127	173 770	68 357	0	220 192
Income Tax							-		
Surplus/(Deficit) after income tax	134 745	241 161	220 192	82 219	242 127	173 770	68 357	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	82 219	242 127	173 770	68 357	0	220 192
Share of Surplus/Deficit attributable to Associate							-		
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	134 745	241 161	220 192	82 219	242 127	173 770	68 357	0	220 192

Capital Expenditure

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

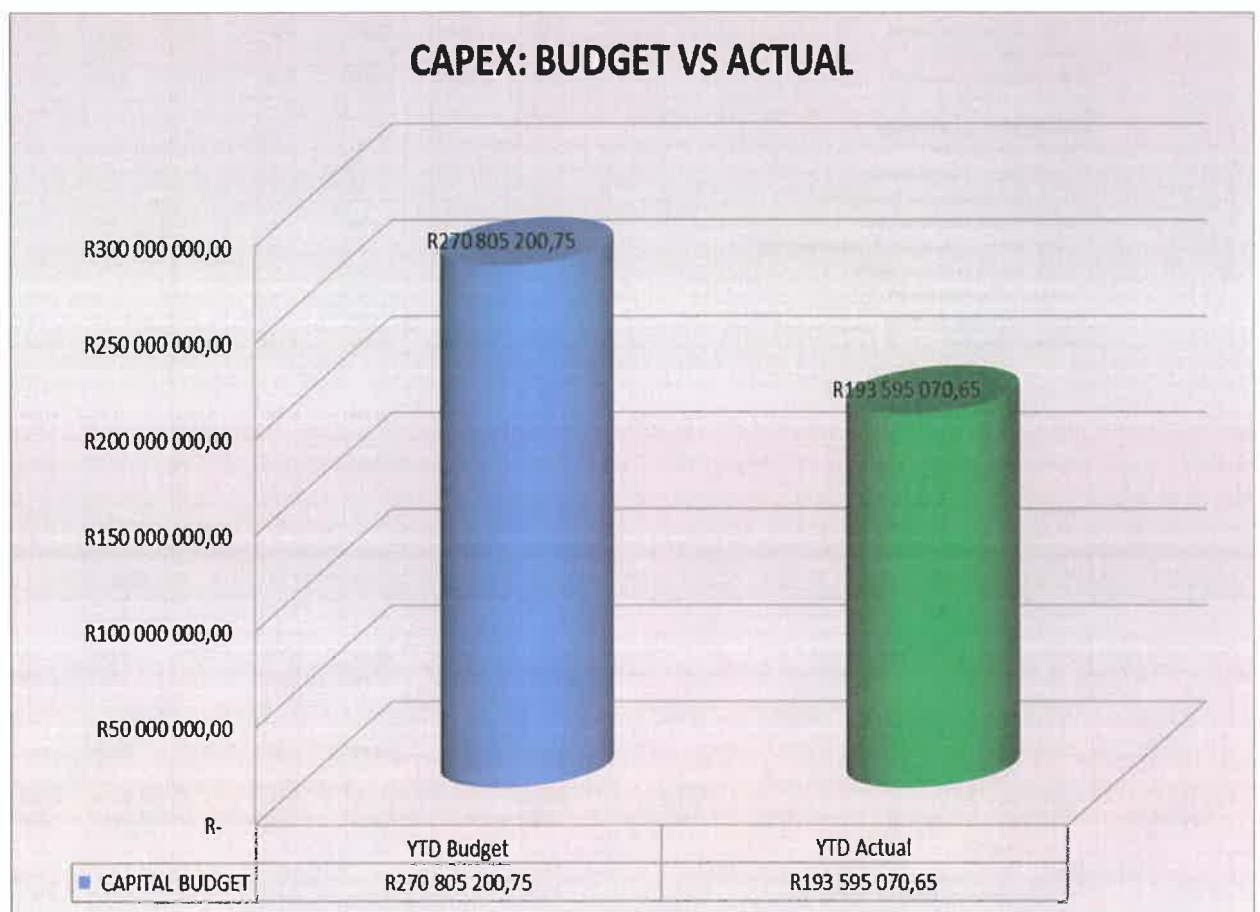
DC43 Harry Gwala - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M09 March

2023/24									
Vote Description	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	14 822	141	7 481	9 922	(2 440)	-25%	14 822
Vote 05 - Summary Social Services & Development Planning	988	5 640	1 513	-	-	2 579	(2 579)	-100%	1 513
Vote 06 - Summary Infrastructure Services	78 007	122 732	112 769	6 692	62 804	87 016	(24 212)	-28%	112 769
Vote 07 - Summary Water Services	226 226	184 460	230 270	10 955	123 310	161 651	(38 341)	-24%	230 270
Vote 15 - Other	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	309 604	322 312	359 374	17 788	193 595	261 168	(67 573)	-26%	359 374
Single Year expenditure appropriation									
Vote 01 - Summary Council	-	-	-	-	-	-	-	-	-
Vote 02 - Summary Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 03 - Summary Budget And Treasury Office	-	-	-	-	-	-	-	-	-
Vote 04 - Summary Corporate Services	-	-	1 700	-	-	680	(680)	-100%	1 700
Vote 05 - Summary Social Services & Development Planning	-	-	-	-	-	-	-	-	-
Vote 06 - Summary Infrastructure Services	-	-	-	-	-	-	-	-	-
Vote 07 - Summary Water Services	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	-	-	1 700	-	-	680	(680)	-100%	1 700
Total Capital Expenditure	309 604	322 312	361 074	17 788	193 595	261 848	(68 253)	-26%	361 074
Capital Expenditure - Functional Classification									
Governance and administration	4 385	14 205	17 785	141	7 481	12 761	(5 279)	-41%	17 785
Executive and council	-	-	-	-	-	-	-	-	-
Finance and administration	4 385	14 205	17 785	141	7 481	12 761	(5 279)	-41%	17 785
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	986	600	-	-	-	210	(210)	-100%	-
Community and social services	986	600	-	-	-	210	(210)	-100%	-
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	60 631	121 210	105 819	6 362	58 963	83 363	(24 400)	-29%	105 819
Planning and development	60 631	121 210	105 819	6 362	58 963	83 363	(24 400)	-29%	105 819
Road transport	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	243 602	186 297	237 470	11 286	127 150	165 514	(38 363)	-23%	237 470
Energy sources	-	-	-	-	-	-	-	-	-
Water management	178 637	176 093	211 840	9 734	106 744	148 632	(41 888)	-28%	211 840
Waste water management	64 965	10 204	25 631	1 552	20 407	16 882	3 525	21%	25 631
Waste management	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	309 604	322 312	361 074	17 788	193 595	261 848	(68 253)	-28%	361 074
Funded by:									
National Government	298 048	276 629	274 647	16 767	174 380	206 233	(31 853)	-15%	274 647
Provincial Government	-	-	6 967	-	-	4 355	(4 355)	-100%	6 967
District Municipality	-	315	250	-	-	210	(210)	-100%	250
Transfers recognised - capital	298 048	276 944	281 864	16 767	174 380	210 798	(36 417)	-17%	281 864
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	11 556	45 368	79 210	1 021	19 215	51 050	(31 835)	-62%	79 210
Total Capital Funding	309 604	322 312	361 074	17 788	193 595	261 848	(68 253)	-26%	361 074

As alluded to above, the capital expenditure programme for the period ending 31 March 2025 was R193, 5m which represents 101% of capital expenditure against year-to-date budget of R270, 8million.

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

Chart 1: 2024/2025 THIRD QUARTER CAPEX



As at 31 March 2025, the year to date actual expenditure was R193, 5million against a YTD budget of R270, 8million. In monetary terms,

these figures represent 101 per cent performance against the capital development programme as at 31 March 2025.

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

DC43 Harry Gwala - Table C6 Consolidated Monthly Budget Statement - Financial Position - M09 March

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	143 561	586 206	143 561
Trade and other receivables from exchange transactions	12 036	29 605	20 680	20 050	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	23 307	18 867
Other current assets	(229)	2	(229)	(222)	(229)
Total current assets	243 572	208 559	186 049	632 518	186 049
Non current assets					
Investments	—	—	—	—	—
Investment property	—	—	—	—	—
Property, plant and equipment	2 996 864	3 444 846	3 256 494	3 122 553	3 256 494
Biological assets	—	—	—	—	—
Living and non-living resources	—	—	—	—	—
Heritage assets	—	—	—	—	—
Intangible assets	313	1 473	2 438	313	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	3 122 866	3 258 932
TOTAL ASSETS	3 240 750	3 654 878	3 444 982	3 755 384	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	3 411	3 748
Trade and other payables from exchange transactions	86 935	86 542	83 968	64 697	83 968
Trade and other payables from non-exchange transactions	10 500	1 483	1 483	178 532	1 483
Provision	16 385	17 142	16 385	16 385	16 385
VAT	5 282	7 402	5 282	11 620	5 282
Other current liabilities	—	—	—	—	—
Total current liabilities	135 087	124 097	121 273	287 453	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	317 989	151 809
NET ASSETS	3 075 127	3 501 382	3 293 172	3 437 396	3 293 172
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)	3 075 127	3 501 382	3 293 172	3 437 396	3 293 172
Reserves and funds	—	—	—	—	—
Other	—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	3 075 127	3 501 382	3 293 172	3 437 396	3 293 172

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

DC43 Harry Gwala - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M09 March

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	69 750	4 683	46 613	52 313	(5 699)	-11%	69 750
Other revenue	1 805 797	68 324	67 270	120 159	904 167	50 453	853 714	1692%	67 270
Transfers and Subsidies - Operational	473 045	512 493	512 493	120 159	376 287	384 370	(8 083)	-2%	512 493
Transfers and Subsidies - Capital	326 130	318 124	323 856	-	255 714	242 892	12 822	5%	323 856
Interest	21 988	18 053	24 590	2 131	18 918	18 442	476	3%	24 590
Dividends							-		
Payments									
Suppliers and employees	(888 412)	(652 698)	(720 334)	(48 031)	(624 261)	(540 251)	84 011	-16%	(720 334)
Interest	-	(142)	(15)	-	-	(11)	(11)	100%	(15)
Transfers and Subsidies	-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES	1 800 878	326 348	277 611	199 102	977 438	208 208	(769 230)	-369%	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)	(17 788)	(175 807)	(270 805)	(94 998)	35%	(361 074)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(309 604)	(322 312)	(361 074)	(17 788)	(175 807)	(270 805)	(94 998)	35%	(361 074)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans							-		
Borrowing long term/refinancing							-		
Increase (decrease) in consumer deposits	(355)	(569)	(569)	-	-	(427)	427	-100%	(569)
Payments									
Repayment of borrowing	-	(2 400)	(2 400)	-	-	(1 800)	(1 800)	100%	(2 400)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(355)	(2 969)	(2 969)	-	-	(2 227)	(2 227)	100%	(2 969)
NET INCREASE/ (DECREASE) IN CASH HELD	1 490 920	1 067	(86 432)	181 314	801 631	(64 824)			(86 432)
Cash/cash equivalents at beginning:	124 641	151 221	229 993	1 011 061	209 430	229 993			209 430
Cash/cash equivalents at month/year end:	1 615 561	152 288	143 561	1 192 375	1 011 061	165 169			122 998

PART 2 – SUPPORTING DOCUMENTATION

2.1 Debtors Analysis

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

Table 2.1.1: Debtors Age Analysis by Income Source

DC43 Harry Gwala - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description R thousands	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
Debtors Age Analysis By Income Source									
Trade and Other Receivables from Exchange Transactions - Water	4 428	3 447	3 758	2 057	2 864	2 530	14 615	121 594	155 293
Trade and Other Receivables from Exchange Transactions - Electricity									-
Receivables from Non-exchange Transactions - Property Rates									-
Receivables from Exchange Transactions - Waste Water Management	1 730	1 347	1 468	804	1 119	988	5 709	47 502	60 667
Receivables from Exchange Transactions - Waste Management									-
Receivables from Exchange Transactions - Property Rental Debtors									-
Interest on Arrear Debtor Accounts	740	576	628	344	479	423	2 443	20 325	25 958
Recoverable unauthorised, irregular, fruitless and wasteful expenditure									-
Other									-
Total By Income Source	6 898	5 369	5 855	3 205	4 461	3 942	22 767	189 421	241 918
2023/24 - totals only	9475781	5086413	3594821	4170979	2813016	3516873	27346757	174103881	230 209
Debtors Age Analysis By Customer Group									
Organs of State	3 968	2 959	3 406	585	1 441	1 027	6 833	6 596	26 815
Commercial	674	292	357	339	366	311	1 919	13 234	17 513
Households	2 257	2 118	2 092	2 281	2 634	2 604	14 014	169 591	197 590
Other									-
Total By Customer Group	6 898	5 369	5 855	3 205	4 461	3 942	22 767	189 421	241 918

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

Table 2.1.2: Debtors Age Analysis by Customer Category

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

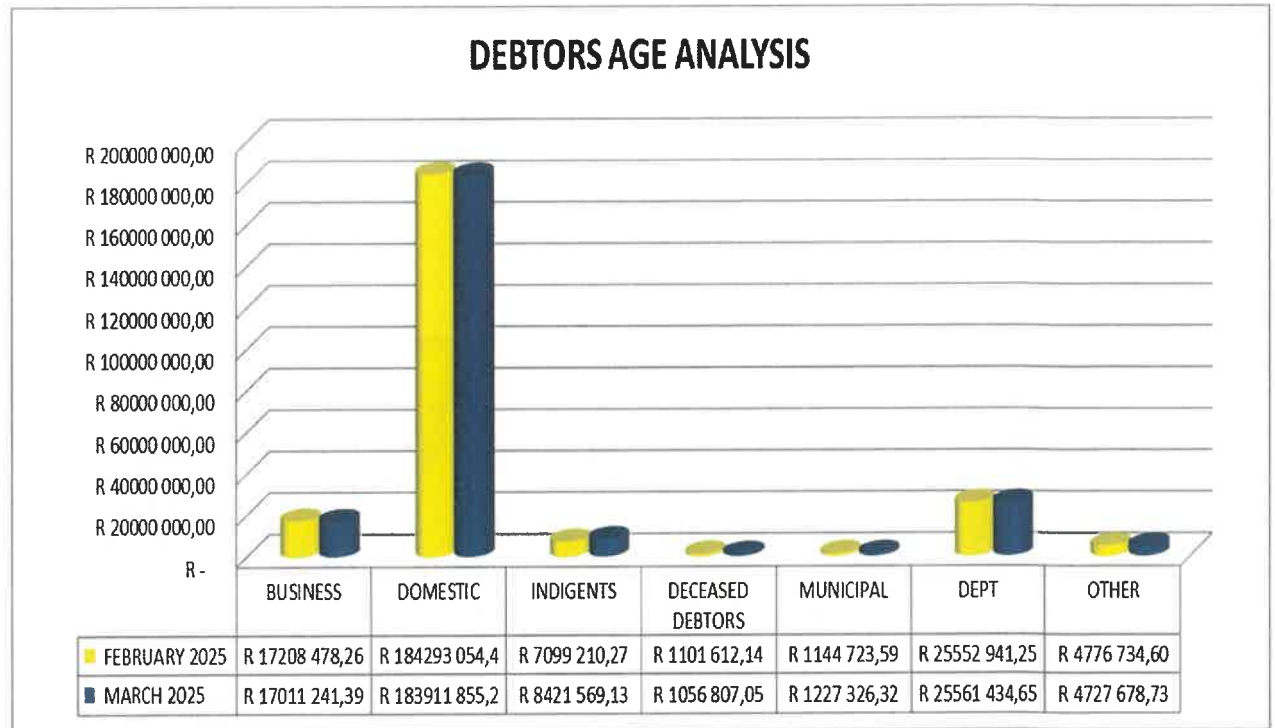
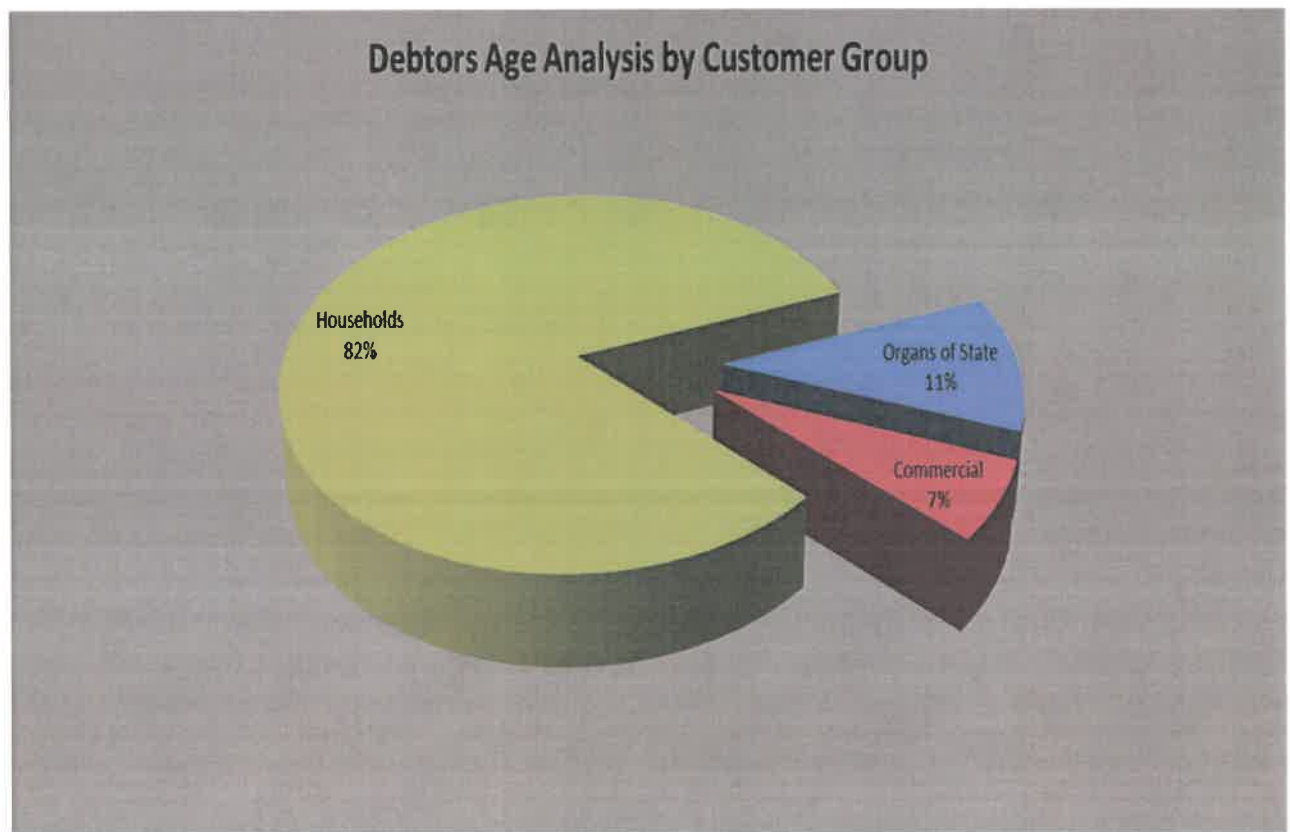


Chart 2: Debtors Age Analysis by Customer Group

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

- ✓ Households: 82%
- ✓ Government 11%
- ✓ 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

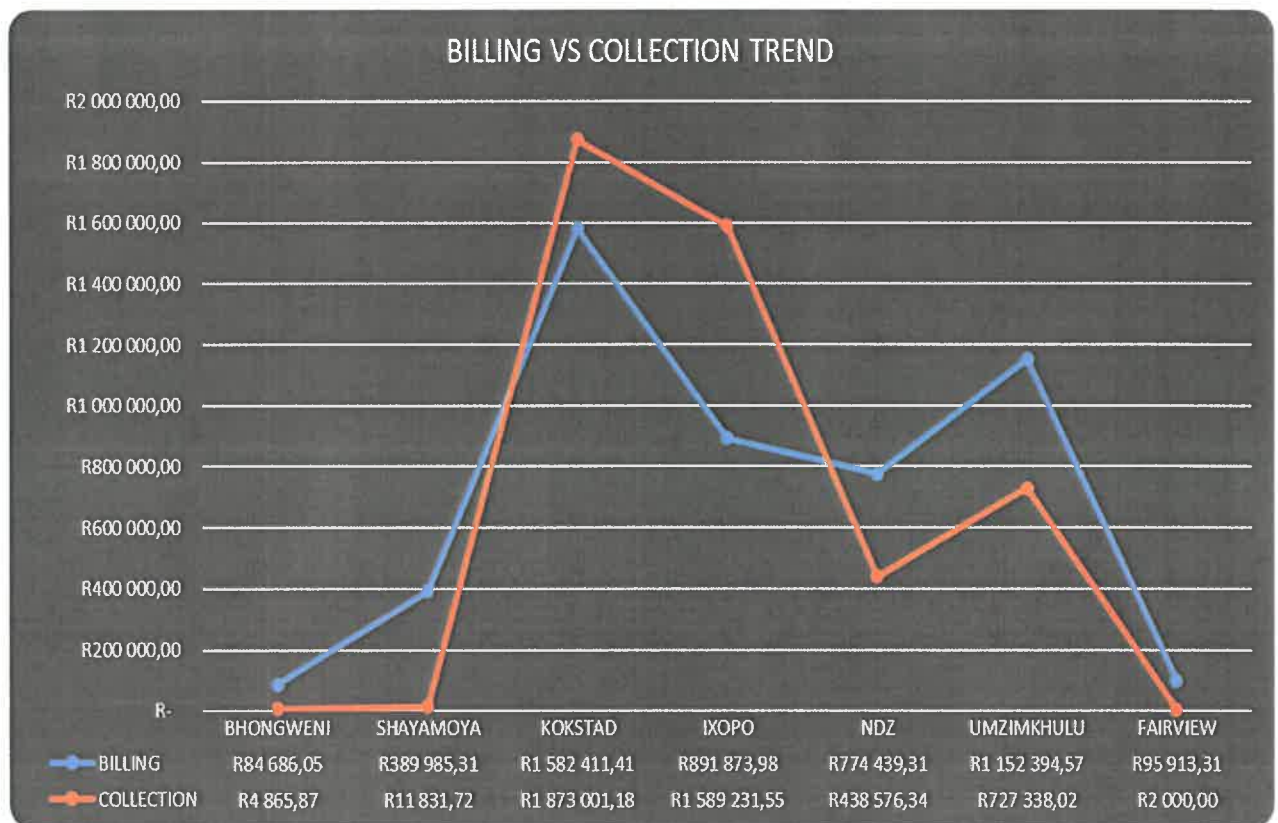
Revenue receipts per Area

AREA	AMOUNT		
		MARCH 2025	FEBRUARY 2025
Unallocated receipts	R 36 033	1%	1%
Bhongweni	R 4 866	0%	0%
Shayamoya	R 11 832	0%	1%
Kokstad	R 1 873 001	40%	22%
Ixopo	R 1 589 232	34%	9%
NDZ	R 438 576	9%	39%
Umzimkulu	R 727 338	16%	28%
Fairview	R 2 000	0%	0%
TOTAL RECEIPTS INCL VAT	R 4 682 877	100%	100%

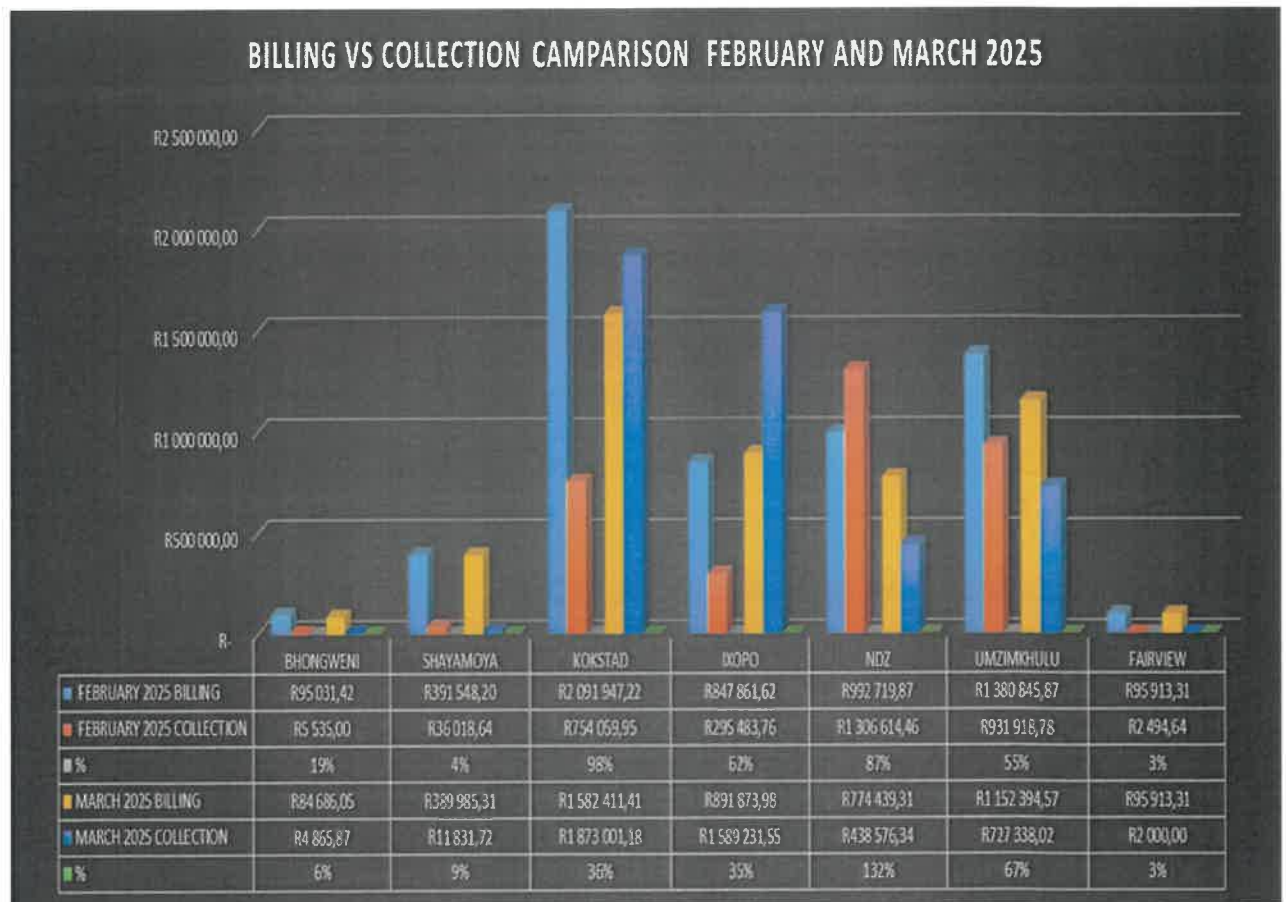
The table above presents the cash receipts from consumer debtors in each of the detailed areas as well as the comparative receipts for the previous month. The total cash collected for March 2025 is R4, 6million. The collection for prepaid in the month of March is R 1, 215,672. Total cash collected including prepaid for the month ending 31 March 2025 is R 5,898,550.

Billing vs Collection trend for March 2025

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



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



Debtors age analysis per service

The municipality's total outstanding debtors amounted to R 241,917,913 as at 31 March 2025 compared with the R 241,176,755 as at 28 February 2025. Current debt represents 3% of the total outstanding debt compared with the 3% of February 2025; 30 days and older debt 2% compared with the 3% for February 2025; 60 days and older debt 2% compared with the 2% of February 2025 and 90 days 1% compared with the 2% of February 2025; 120 days to History and older 91% compared with the 90% for February 2025.

Current debt increased with R 2,740,991 to R 241,917,913 in the month ending 31 March compared with the R 241,176,755 as at 28 February 2025; 30 days + debt Decreased with R 1,471,759; 60 days + increased with R 1,122,773; 90 days + debt decreased with R 1,416,525 and 120 + days and older debt as at 31 March 2025 has increased with R 2,740,991 to R 220,590,540 compared with the R 217,849,549 for February 2025.

Debtors age analysis per debtor type

Business debtors owes the municipality R 17,011,241 (7%); Municipal debtors R 1,227,326 (1%); domestic debtors R 183,911,855 (76%); Government accounts R 25,561,435 (11%); Indigent debtors R 8,421,569 (3%); Deceased R 1,056,807 (0%) and other debtors R 4,727,679 (2%) of the total outstanding debt of R 241,917,913.

2.2 Creditors Analysis

Table SC presents the aged creditors as at 31 March 2025

DC43 Harry Gwala - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

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	30	75							105
Auditor General									-
Other									-
Medical Aid deductions									-
Total By Customer Type	30	75	-	-	-	-	-	-	105

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 March 2025.

Cash and Bank Balances (Investments)

CASH AND INVESTMENT REGISTER AS AT 31 MARCH 2025

Investments by maturity Name of institution & investment ID	Period of Investment Yrs/Months	Type of Investment	Variable or Fixed interest rate	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands								
Municipality								
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	1 190	5	-	92 000	93 196
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	61 321	282	(9 152)	-	62 451
FIRST NATIONAL BANK	M	ADMIN CALL	Fixed	4 996	23	-	19 139	24 158
FIRST NATIONAL BANK	M	FIXED DEPOSIT	Fixed	46 944	252	(222)	20 000	66 973
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	2 505	13	-	-	2 519
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	84 242	409	-	9 020	93 672
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	1 934	9	-	-	1 943
FIRST NATIONAL BANK	M	FIXED DEPOSIT	Fixed	1 244	6	-	-	1 250
FNB BANK	M	FIXED DEPOSIT	Fixed	51 955	456	-	-	52 412
FNB BANK	M	FIXED DEPOSIT	Fixed	22 000	507	(22 507)	-	-
STANDARD BANK	M	FIXED DEPOSIT	Fixed	55 913	721	-	-	56 633
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	13 203			22 517	35 720
Municipality sub-total				347 450	1 961	(31 882)	140 159	480 527
TOTAL INVESTMENTS AND INTEREST				347 450	1 961	(31 882)	140 159	480 527

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 - M09 March

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	122 959	513 047	384 370	128 677	33,5%	512 493
Energy Efficiency and Demand Side Management Grant	-	-	-	-	-	-	-	-	-
Equitable Share	463 631	491 837	491 837	122 959	491 837	368 878	122 959	33,3%	491 837
Expanded Public Works Programme Integrated Grant	5 823	4 460	4 460	-	3 121	3 345	(224)	-6,7%	4 460
Integrated National Electrification Programme Grant	-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant	1 200	1 200	1 200	-	371	900	(529)	-58,8%	1 200
Municipal Disaster Relief Grant	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	4 487	12 498	12 498	-	16 898	9 374	7 525	80,3%	12 498
Rural Road Asset Management Systems Grant	2 391	2 498	2 498	-	819	1 873	(1 054)	-56,3%	2 498
Water Services Infrastructure Grant	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
Provincial Government:	-	130	130	-	-	97	(97)	-100,0%	130
Capacity Building and Other Grants	-	130	130	-	-	97	(97)	-100,0%	130
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
District Municipality:	-	20 000	20 000	-	-	15 000	(15 000)	-100,0%	20 000
Specify (Add grant description)	-	20 000	20 000	-	-	15 000	(15 000)	-100,0%	20 000
Other grant providers:	-	-	-	-	-	-	-	-	-
Chemical Industry Seta	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	477 532	532 623	532 623	122 959	513 047	399 468	113 579	28,4%	532 623
Capital Transfers and Grants									
National Government:	332 319	318 124	315 844	-	139 305	237 168	(97 863)	-41,3%	315 844
Integrated National Electrification Programme Grant	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	242 319	218 124	215 844	-	105 427	162 168	(56 740)	-35,0%	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	-	33 878	75 000	(41 122)	-54,6%	100 000
Provincial Government:	-	-	8 013	-	-	5 008	(5 008)	-100,0%	8 013
Infrastructure Grant	-	-	8 013	-	-	5 008	(5 008)	-100,0%	8 013
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	323 856	-	139 305	242 175	(102 870)	-42,5%	323 856
TOTAL RECEIPTS OF TRANSFERS & GRANTS	809 852	850 747	856 480	122 959	652 352	641 643	10 709	1,7%	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 - M09 March

Description	2023/24	Budget Year 2024/25							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	680 056	632 656	642 214	41 111	418 085	478 318	(60 233)	-12,6%	642 214
Energy Efficiency and Demand Side Management Grant	-	-	-	-	-	-	-	-	-
Equitable Share	662 032	608 896	616 676	39 689	399 659	459 786	(60 127)	-13,1%	616 676
Expanded Public Works Programme Integrated Grant	7 177	7 751	8 215	725	6 310	5 999	311	5,2%	8 215
Local Government Financial Management Grant	1 200	1 012	1 257	166	689	857	(168)	-19,6%	1 257
Municipal Disaster Relief Grant	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	7 569	12 498	13 567	531	10 714	9 801	912	9,3%	13 567
Rural Road Asset Management Systems Grant	2 079	2 498	2 498	-	713	1 874	(1 161)	-62,0%	2 498
Water Services Infrastructure Grant	-	-	-	-	-	-	-	-	-
Provincial Government:	-	1 400	1 000	-	-	890	(890)	-100,0%	1 000
Capacity Building and Other Grants	-	1 400	1 000	-	-	890	(890)	-100,0%	1 000
District Municipality:	-	5 587	5 602	-	-	4 196	(4 196)	-100,0%	5 602
Specify (Add grant description)	-	5 587	5 602	-	-	4 196	(4 196)	-100,0%	5 602
Other grant providers:	-	-	-	-	-	-	-	-	-
Chemical Industry Seta	-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	680 056	639 643	648 816	41 111	418 085	483 404	(65 319)	-13,5%	648 816
Capital expenditure of Transfers and Grants									
National Government:	298 048	276 629	274 647	16 767	174 380	206 233	(31 853)	-15,4%	274 647
Local Government Financial Management Grant	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	214 739	189 673	187 690	10 857	122 527	141 015	(18 489)	-13,1%	187 690
Regional Bulk Infrastructure Grant	-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	83 310	86 957	86 957	5 910	51 854	65 217	(13 364)	-20,5%	86 957
Provincial Government:	-	-	6 967	-	-	4 355	(4 355)	-100,0%	6 967
Infrastructure Grant	-	-	6 967	-	-	4 355	(4 355)	-100,0%	6 967
District Municipality:	-	315	250	-	-	210	(210)	-100,0%	250
Specify (Add grant description)	-	315	250	-	-	210	(210)	-100,0%	250
Other grant providers:	-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	298 048	276 644	281 664	16 767	174 380	210 798	(36 417)	-17,3%	281 664
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	978 105	916 587	930 680	57 878	592 465	694 202	(101 736)	-14,7%	930 680

2.5 Councillor and Staff Benefits

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

DC43 Harry Gwala - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

DC43 Harry Gwala - Supporting Table 300 Monthly Budget Statement - Councillor and Staff Benefits - 4000 March									
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	5 087	418	3 842	3 665	177	5%	5 087
Pension and UIF Contributions	133	578	54	-	84	224	(140)	-62%	54
Medical Aid Contributions	33	197	3	-	3	70	(67)	-96%	3
Cellphone Allowance	547	566	518	43	389	406	(17)	-4%	518
Other benefits and allowances	1 633	2 607	2 002	165	1 422	1 713	(291)	-17%	2 002
Sub Total - Councillors	6 932	8 806	7 665	626	5 740	6 078	(338)	-8%	7 665
% Increase		24,1%	10,6%						10,6%
Senior Managers of the Municipality									
Basic Salaries and Wages	5 777	4 759	5 430	389	3 916	3 838	78	2%	5 430
Pension and UIF Contributions	-	4	4	-	-	3	(3)	-100%	4
Medical Aid Contributions	48	51	51	4	36	38	(2)	-6%	51
Performance Bonus	55	181	158	-	69	127	(57)	-45%	158
Motor Vehicle Allowance	1 056	918	1 179	92	890	793	96	12%	1 179
Cellphone Allowance	110	119	120	8	83	90	(7)	-8%	120
Housing Allowances	394	336	398	30	366	277	90	32%	398
Other benefits and allowances	259	299	312	21	220	229	(10)	-4%	312
Payments in lieu of leave	-	384	104	-	-	176	(176)	-100%	104
Sub Total - Senior Managers of Municipality	7 699	7 052	7 756	544	5 580	5 571	9	0%	7 756
% Increase		-8,4%	0,7%						0,7%
Other Municipal Staff									
Basic Salaries and Wages	148 363	154 317	157 293	13 508	118 283	116 928	1 354	1%	157 293
Pension and UIF Contributions	22 634	24 096	23 721	2 058	17 918	17 922	(4)	0%	23 721
Medical Aid Contributions	10 905	11 412	10 860	1 003	8 430	8 338	91	1%	10 860
Overtime	21 207	22 092	22 942	2 231	17 232	16 909	323	2%	22 942
Performance Bonus	10 668	10 909	10 789	846	7 576	8 134	(557)	-7%	10 789
Motor Vehicle Allowance	19 940	23 900	20 795	755	7 142	16 683	(9 541)	-57%	20 795
Cellphone Allowance	1 088	1 316	1 129	93	851	912	(61)	-7%	1 129
Housing Allowances	652	784	646	53	485	533	(48)	-9%	646
Other benefits and allowances	6 044	7 716	6 116	509	4 211	5 147	(936)	-18%	6 116
Payments in lieu of leave	1 020	657	2 215	150	1 282	1 116	166	15%	2 215
Long service awards	1 312	1 277	1 146	108	480	905	(425)	-47%	1 146
Postretirement benefit obligations	4 175	-	-	-	-	-	-	-	-
Acting and post related allowance	335	235	357	15	180	225	(45)	-20%	357
Sub Total - Other Municipal Staff	248 340	258 713	258 008	21 329	184 070	193 754	(9 684)	-5%	258 008
% Increase		4,2%	3,9%						3,9%
Total Parent Municipality	262 971	274 370	273 429	22 498	195 390	205 403	(10 013)	-5%	273 429
		4,3%	4,0%						4,0%
Unpaid salary, allowances & benefits in arrears:									
Board Members of Entities									
Basic Salaries and Wages	-	320	525	-	-	322	(322)	-100%	525
Sub Total - Executive members Board	-	320	525	-	-	322	(322)	-100%	525
% Increase		#DIV/0!	#DIV/0!						#DIV/0!
Other Staff of Entities									
Basic Salaries and Wages	-	7 400	7 604	-	-	5 632	(5 632)	-100%	7 604
Pension and UIF Contributions	-	23	29	-	-	20	(20)	-100%	29
Payments in lieu of leave	-	50	50	-	-	38	(38)	-100%	50
Acting and post related allowance	-	50	126	-	-	68	(68)	-100%	126
Sub Total - Other Staff of Entities	-	7 523	7 809	-	-	5 757	(5 757)	-100%	7 809
% Increase		#DIV/0!	#DIV/0!						#DIV/0!
Total Municipal Entities	-	7 843	8 334	-	-	6 079	(6 079)	-100%	8 334
TOTAL SALARY, ALLOWANCES & BENEFITS	262 971	282 213	281 762	22 498	195 390	211 481	(16 092)	-8%	281 762
% Increase		7,3%	7,1%						7,1%
TOTAL MANAGERS AND STAFF	256 039	273 287	273 573	21 873	189 650	205 081	(15 432)	-8%	273 573

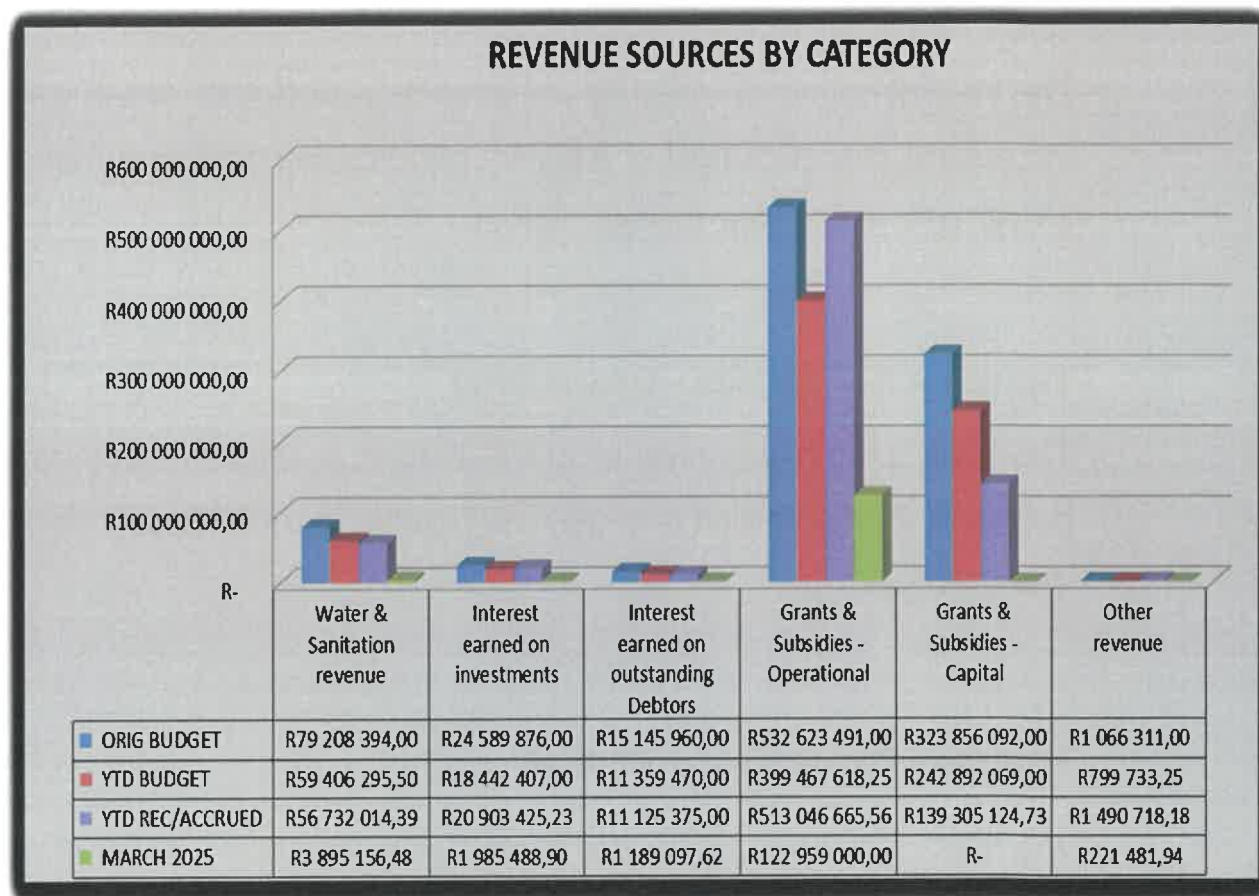
2.6 Material Variances to the SDBIP

The following section analyses material variances between the actual targets as at 31 March 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 2024/2025 financial year revenue budget and the performance against this budget as depicted in the form of Year to date (YTD) Actual figures. It should be emphasised that the information presented relates to “performance” rather than “cash movements” in terms of the revenue items listed below. This accounting principle relating to municipal performance is best illustrated in the analysis that follows.

Chart 3: Revenue Analysis

Water & Sanitation Charges

The year to date **actual** water & sanitation charges (**billing**) as at 31 March 2025 was R56, 7million against a year to date **budget** of R59, 4million which is 95 per cent of year to date budget.

Interest Earned on External Investments

The interest earned on external investments year to date actual is R20, 9m against year to budget of R18, 4m representing overperformance of 13 per cent of the year-to-date budget.

Transfers Recognised - Operational

The operational grants revenue of R513million against a year-to-date budget of R399, 4million 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 R139, 3million, or 57% of the planned expenditure. Capital expenditure is mainly funded by means of National grants.

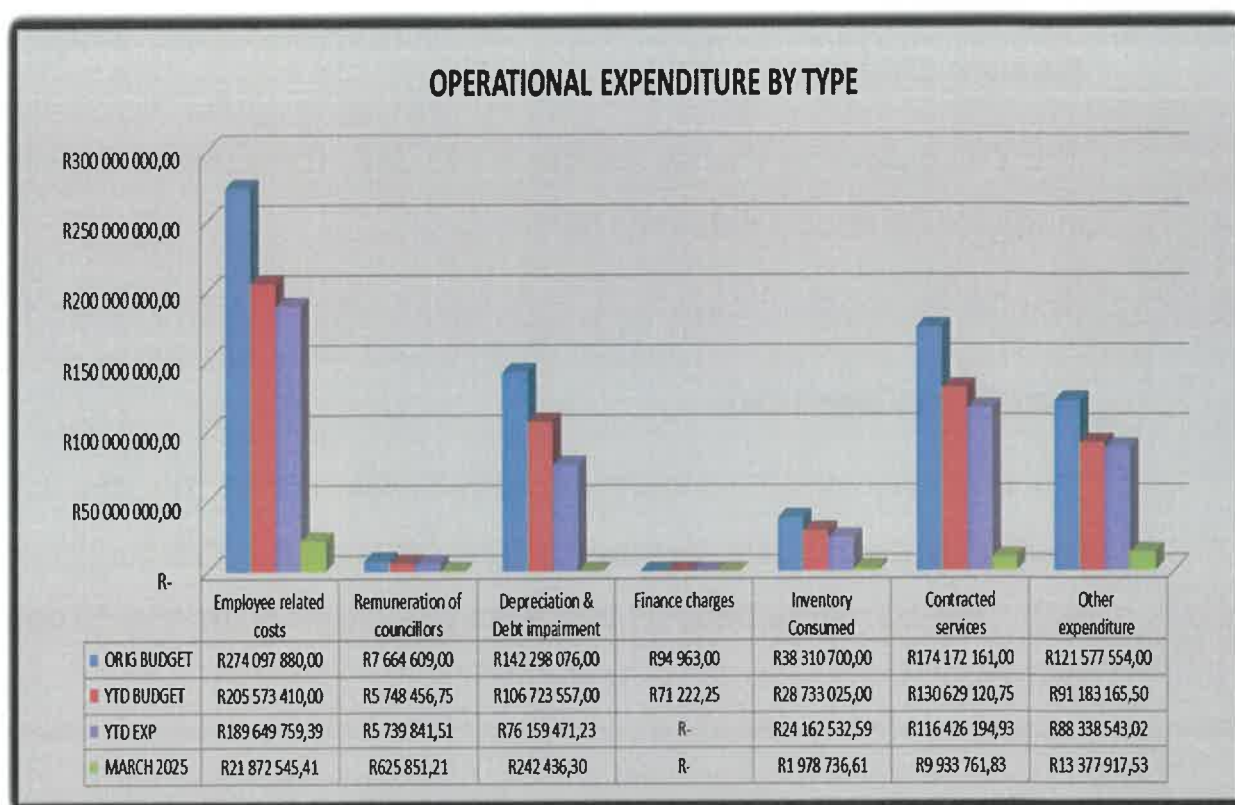
Other Revenue

The YTD performance of other revenue is R 1, 4m against YTD budget of R 799 733 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 R189, 6million against a YTD budget of R205, 5million which is 92% of the YTD budget.

Remuneration of Councillors

The remuneration of councillor's year to date expenditure is at R5, 7m against a YTD budget of R5, 7m representing 100% of the year-to-date budget.

Finance Charges

The YTD budget for finance charges is R71 222. There was no movement in the month ending February 2024.

Inventory Consumed

The inventory consumed has the original budget of R38, 3m. The year-to-date expenditure for inventory is R24, 1m against a YTD budget of R28, 7million representing 84 per cent expenditure of the year to date budget.

Contracted Services

The original budget for contracted services is R 174, 1million. The year-to-date expenditure for Contracted Services is R116, 4m against a YTD budget of R130, 6million representing 89 per cent of planned expenditure.

Other Expenditure

The YTD expenditure for operating costs was at R88, 3million against a YTD budget of R 91, 1million or 97 per cent and expenditure for the month of March 2025 is R 13, 3million.

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 - M09 March

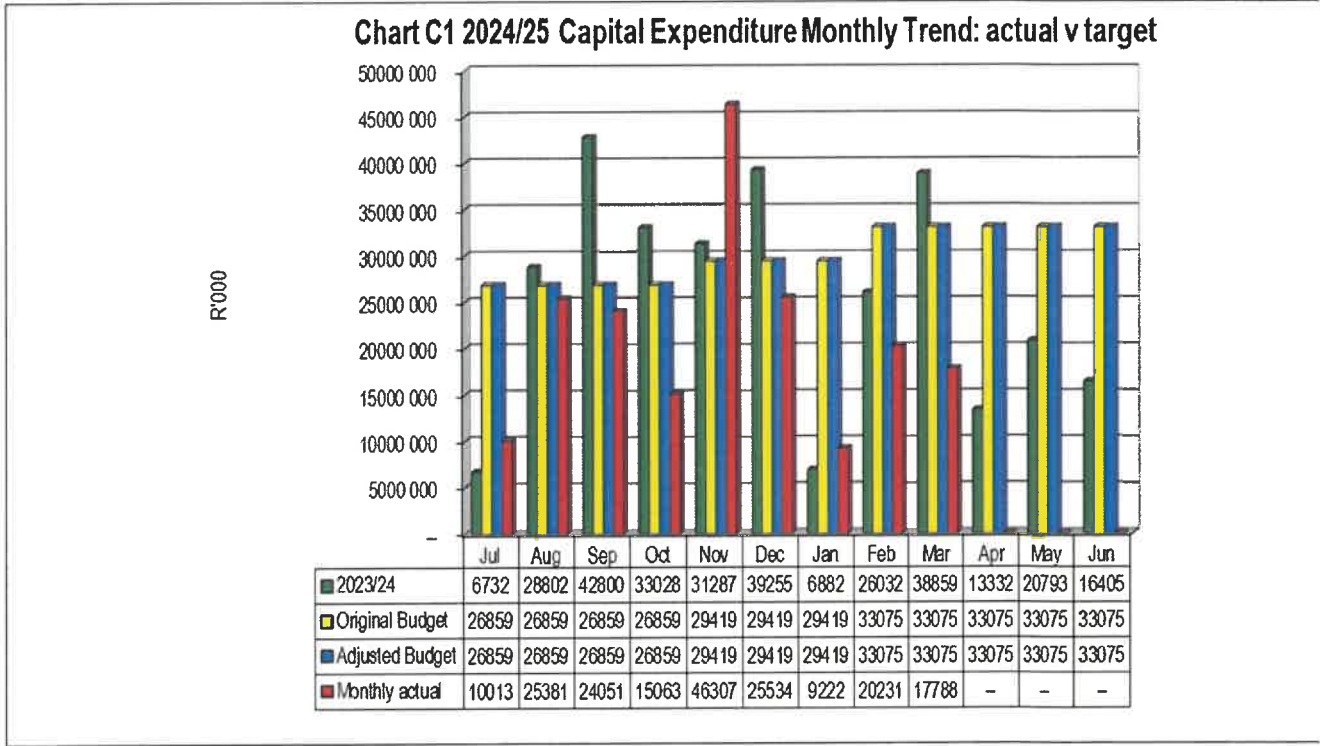
2016/17/18: Operating Costs Statement - Volume and Values by Source for Cash Receipts															
Description	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Budget	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands															
Cash Receipts By Source															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Electricity revenue	7 440	5 500	6 413	4 205	5 867	3 334	4 671	3 672	-	4 854	4 854	7 443	58 252	61 747	65 452
Service charges - Water revenue	586	1 123	631	686	942	541	694	330	-	958	958	4 069	11 498	12 188	12 920
Service charges - Waste Water Management	1 623	1 240	2 592	3 894	3 552	837	2 709	2 471	-	2 049	2 049	1 574	24 590	26 046	27 586
Interest earned - external investments	-	0	-	-	-	-	-	-	-	-	-	(0)	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	69	717	-	-	-	-	-	131	131	524	1 572	1 643	-
Transfers and Subsidies - Operational	204 932	4 063	-	-	2 007	163 946	-	1 339	-	42 708	42 708	50 791	512 493	573 989	606 254
Other revenue	116 275	69 008	248 324	95 916	108 128	56 636	171 948	37 145	120 159	5 475	5 475	(968 791)	65 698	66 285	71 098
Cash Receipts by Source	330 855	80 933	258 028	105 399	120 497	225 294	180 022	44 957	120 159	56 175	56 175	(904 391)	674 104	741 898	783 310
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	80 718	-	39 497	37 547	-	97 952	-	-	-	26 988	26 988	14 166	323 856	293 458	325 980
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	(47)	(47)	(475)	(569)	569	569
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	120 497	323 246	180 022	44 957	120 159	83 116	83 116	(890 700)	997 391	1 035 926	1 109 859
Cash Payments by Type															
Employee related costs	21 247	19 687	12 730	31 494	20 903	179	44 759	12 055	-	22 841	22 841	65 360	274 098	287 083	302 076
Remuneration of councillors	330	310	316	313	518	-	628	326	-	639	639	3 645	7 665	8 059	8 482
Interest	-	-	-	-	-	-	-	-	-	1	1	12	15	14	15
Acquisitions - water & other inventory	-	-	-	-	-	-	-	-	-	2 590	2 590	25 900	31 081	33 828	35 858
Contracted services	-	-	-	-	-	-	-	-	-	20 472	20 472	204 720	245 664	176 365	192 688
Other expenditure	34 484	60 932	66 297	48 955	93 108	65 202	28 718	49 811	-	12 236	12 236	(325 249)	146 827	155 378	160 247
Cash Payments by Type	56 062	80 929	79 343	80 763	114 528	65 380	74 106	62 292	-	58 779	58 779	(25 611)	705 349	680 729	699 366
Other Cash Flows/Payments by Type															
Capital assets	10 014	25 382	24 052	15 064	46 308	25 534	9 222	20 231	-	30 089	30 089	125 088	361 074	344 344	371 612
Repayment of borrowing	-	-	-	-	-	-	-	-	-	200	200	2 000	2 400	2 400	2 400
Other Cash Flows/Payments	350	950	1 828	4 168	-	878	-	2 687	-	1 250	1 250	1 640	15 000	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	-	90 319	90 319	103 117	1 083 823	1 017 473	1 086 378
NET INCREASE/(DECREASE) IN CASH HELD	345 148	(26 327)	192 302	42 951	(40 339)	231 454	96 694	(40 252)	120 159	(7 203)	(7 203)	(993 817)	(86 432)	18 453	23 481
Cash/cash equivalents at the month/year beginning:	209 430	554 579	528 251	720 554	783 504	723 166	854 620	1 051 313	1 011 061	1 131 221	1 124 018	1 116 815	209 430	122 998	141 451
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	1 131 221	1 124 018	1 116 815	122 998	122 998	141 451	184 932

Capital Expenditure Trend

DC43 Harry Gwala - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M09 March

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	-	-	294 923	294 923	100,0%	-
May	20 793	33 075	33 075	-	-	327 998	327 998	100,0%	-
June	16 406	33 075	33 075	-	-	361 074	361 074	100,0%	-
Total Capital expenditure	304 213	361 074	361 074	193 595					

YTD Capital Budget vs. YTD Capital Expenditure



Capital Expenditure on New Assets by Asset Class

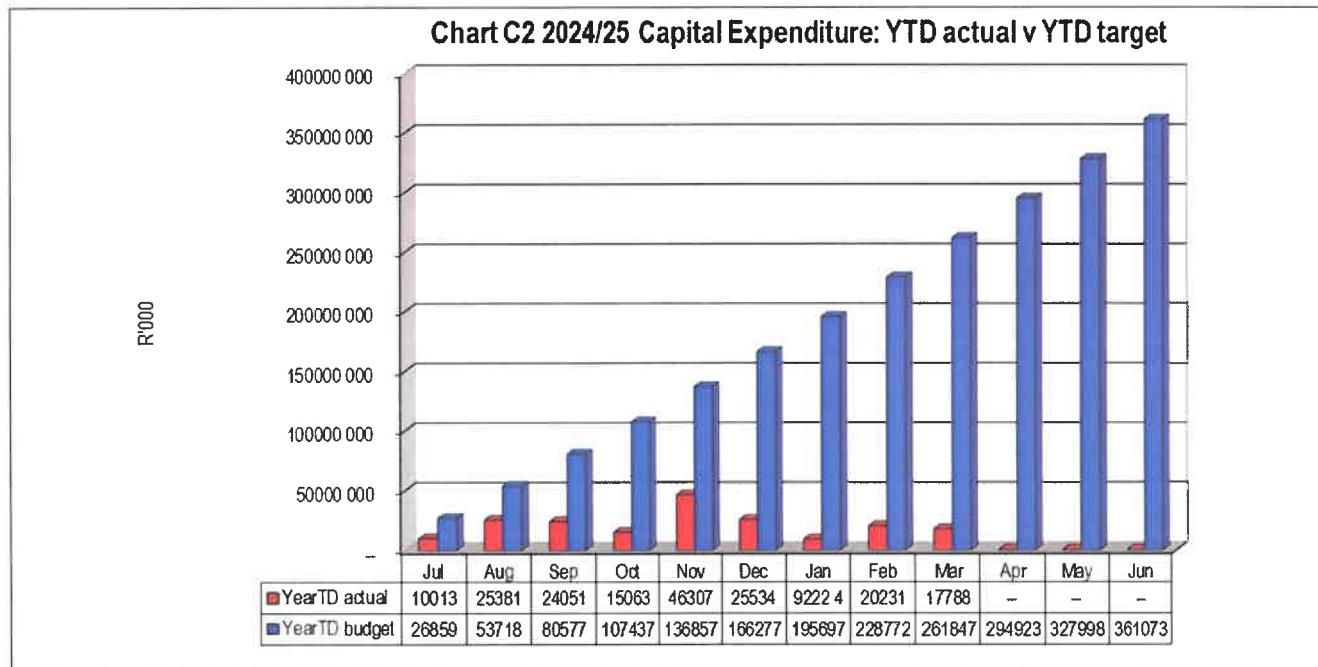
DC43 Harry Gwala - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

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	303 744	16 757	173 711	222 465	48 754	21,9%	303 744
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	219 163	270 019	275 836	15 205	151 027	203 815	52 788	25,9%	275 836
Dams and Weirs	24 469	59 786	34 250	3 321	26 160	32 709	6 549	20,0%	34 250
Boreholes	3 346	-	16 483	-	-	6 593	6 593	100,0%	16 483
Reservoirs	-	-	-	-	-	-	-	-	-
Pump Stations	18 006	29 516	20 037	-	20 174	18 570	(1 603)	-8,6%	20 037
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	50 385	95 999	79 765	5 801	49 366	62 443	13 077	20,9%	79 765
Distribution	122 957	84 718	125 301	6 082	55 327	83 499	28 172	33,7%	125 301
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	64 965	12 204	27 908	1 552	22 684	18 650	(4 034)	-21,6%	27 908
Pump Station	12 051	1 739	1 234	-	1 234	989	(245)	-24,8%	1 234
Reticulation	52 914	5 217	24 396	1 552	19 172	15 487	(3 685)	-23,8%	24 396
Waste Water Treatment Works	-	2 000	2 278	-	2 278	1 769	(509)	-28,8%	2 278
Outfall Sewers	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	3 248	-	-	-	406	406	100,0%	-
Capital Spares	-	-	-	-	-	-	-	-	-
Other assets	-	6 250	4 280	-	-	3 899	3 899	100,0%	4 280
Operational Buildings	-	4 250	3 080	-	-	2 719	2 719	100,0%	3 080
Municipal Offices	-	4 250	3 080	-	-	2 719	2 719	100,0%	3 080
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Housing	-	2 000	1 200	-	-	1 180	1 180	100,0%	1 200
Staff Housing	-	2 000	1 200	-	-	1 180	1 180	100,0%	1 200
Social Housing	-	-	-	-	-	-	-	-	-
Intangible Assets	-	796	1 475	-	-	869	869	100,0%	1 475
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	796	1 475	-	-	869	869	100,0%	1 475
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	796	1 475	-	-	869	869	100,0%	1 475
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	943	2 000	1 400	-	170	1 260	1 090	86,5%	1 400
Computer Equipment	943	2 000	1 400	-	170	1 260	1 090	86,5%	1 400
Furniture and Office Equipment	2 306	4 980	7 901	81	1 797	4 903	3 106	63,3%	7 901
Furniture and Office Equipment	2 306	4 980	7 901	81	1 797	4 903	3 106	63,3%	7 901
Machinery and Equipment	1 306	2 588	5 100	-	2 248	3 621	1 373	37,9%	5 100
Machinery and Equipment	1 306	2 588	5 100	-	2 248	3 621	1 373	37,9%	5 100
Transport Assets	986	600	-	-	-	210	210	100,0%	-
Transport Assets	986	600	-	-	-	210	210	100,0%	-
Total Capital Expenditure on new assets	289 670	299 437	323 900	16 838	177 926	237 227	59 301	25,0%	323 900

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 - M09 March

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	21 252	782	10 950	16 029	5 079	31,7%	21 252
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	2 245	970	12 167	222	2 437	6 774	4 337	64,0%	12 167
Dams and Weirs	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	2 245	970	12 167	222	2 437	6 774	4 337	64,0%	12 167
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	16 075	9 085	560	8 513	9 255	742	8,0%	9 085
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	-	16 075	9 085	560	8 513	9 255	742	8,0%	9 085
Outfall Sewers	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	80	-	59	59	28	(31)	-111,1%	-
Machinery and Equipment	-	80	-	59	59	28	(31)	-111,1%	-
Transport Assets	2 557	4 883	6 039	-	3 256	3 967	711	17,9%	6 039
Transport Assets	2 557	4 883	6 039	-	3 256	3 967	711	17,9%	6 039
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	4 802	22 007	27 290	841	14 265	20 024	5 759	28,8%	27 290



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 - M09 March

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	66 741	1 431	42 989	41 151	(1 838)	-4,5%	66 741
Roads Infrastructure	-	-	-	-	-	-	-		-
Roads							-		
Capital Spares							-		
Water Supply Infrastructure	39 357	41 300	66 741	1 431	42 989	41 151	(1 838)	-4,5%	66 741
Dams and Weirs							-		
Boreholes							-		
Reservoirs	19 046	21 800	34 103	606	22 877	21 271	(1 606)	-7,6%	34 103
Pump Stations	9 615	10 500	15 249	825	11 162	9 774	(1 387)	-14,2%	15 249
Water Treatment Works							-		
Bulk Mains							-		
Distribution							-		
Distribution Points							-		
PRV Stations							-		
Capital Spares	10 696	9 000	17 389	-	8 950	10 106	1 156	11,4%	17 389
Sanitation Infrastructure	-	-	-	-	-	-	-		-
Community Assets	87	77	117	-	77	74	(3)	-4,4%	117
Community Facilities	-	-	-	-	-	-	-		-
Halls							-		
Centres							-		
Crèches							-		
Capital Spares							-		
Sport and Recreation Facilities	87	77	117	-	77	74	(3)	-4,4%	117
Indoor Facilities	87	77	117	-	77	74	(3)	-4,4%	117
Outdoor Facilities							-		
Capital Spares							-		
Other assets	4 272	6 212	4 061	594	3 802	3 799	(3)	-0,1%	4 061
Operational Buildings	4 272	6 212	4 061	594	3 802	3 799	(3)	-0,1%	4 061
Municipal Offices	4 272	6 212	4 061	594	3 802	3 799	(3)	-0,1%	4 061
Pay/Enquiry Points							-		
Computer Equipment	16	70	82	-	41	57	16	28,7%	82
Computer Equipment	16	70	82	-	41	57	16	28,7%	82
Transport Assets	49	350	753	-	3	424	421	99,4%	753
Transport Assets	49	350	753	-	3	424	421	99,4%	753
Land	-	-	-	-	-	-	-		-
Land							-		
Total Repairs and Maintenance Expenditure	43 781	48 009	71 753	2 025	46 911	45 504	(1 406)	-3,1%	71 753

2.7 Municipal Manager's Quality's Certificate

Quality Certificate

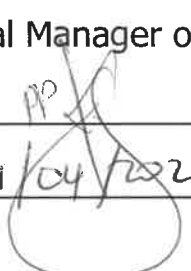
I, Gamakulu Ma'art Sineke, the Municipal Manager of Harry Gwala District Municipality, hereby certify that-

- The monthly budget statements.
- the quarterly report on the implementation of the budget in terms of s52 (d) of the MFMA

For the month of March 2025 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: Gamakulu Ma'art Sineke

Municipal Manager of: Harry Gwala District Municipality

Signed  _____

Date 11/04/2025 _____