

Harry Gwala District Municipality

MFMA s71 report for the period ending 30 May 2025.



In-Year Report of the Municipality

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

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Glossary

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

AFS – Annual Financial Statements

Budget – The financial plan of the Municipality.

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

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

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

FMG – Financial Management Grant.

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

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

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

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

MIG – Municipal Infrastructure Grant.

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

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

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

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

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

YTD – Year to date

YoY – Year on Year

DBSA – Development Bank of South Africa

PURPOSE

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

LEGISLATIVE FRAMEWORK

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

Legislative Requirements

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

- (a) Actual revenue, per revenue source;
- (b) actual borrowings;
- (c) actual expenditure, per vote;
- (d) actual capital expenditure, per vote;
- (e) the amount of any allocations received;
- (f) actual expenditure on those allocations, excluding expenditure on—
 - (i) its share of the local government equitable share; and
 - (ii) allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and
- (g) when necessary, an explanation of—
 - (i) any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
 - (ii) any material variances from the service delivery and budget implementation plan; and
 - (iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's

1.2 Executive Summary

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

Revenue by Source

The Year-to-Date actual revenue is 93% 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

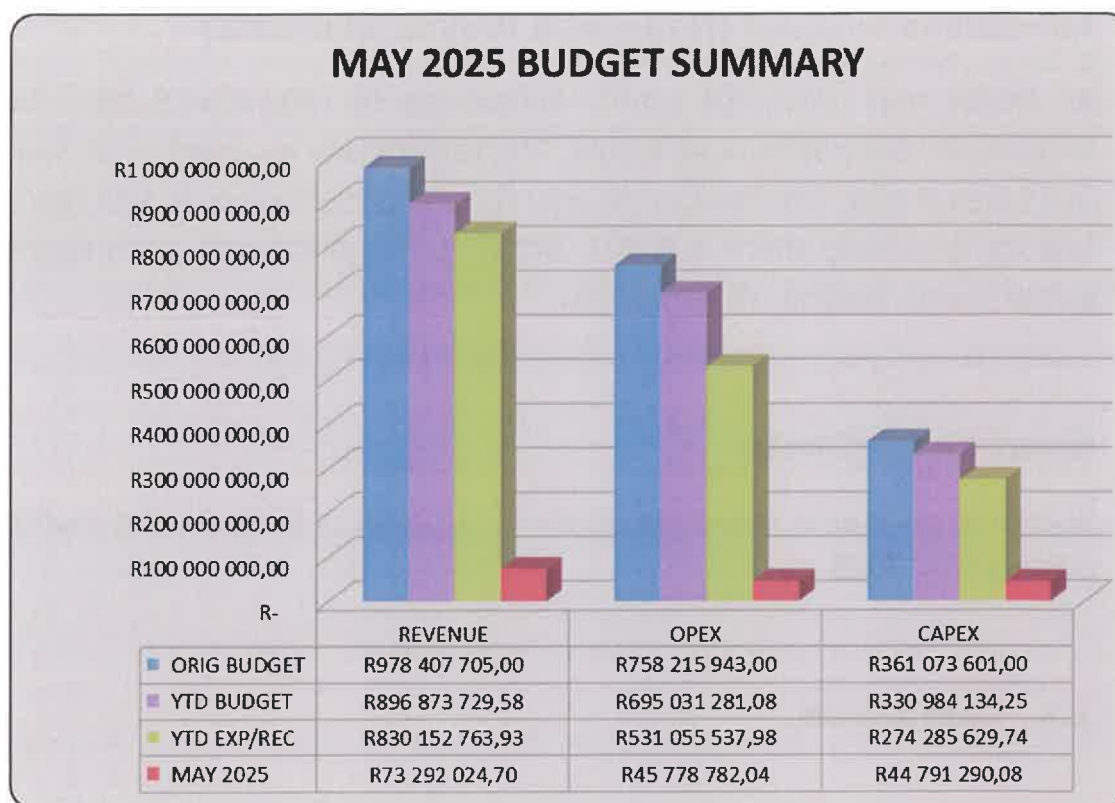
The balance of borrowings does not have the long-term loans.

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 May amounted to R531m against a year to date (YTD) budget of R695m. The actual YTD expenditure represented 76% of the planned.

Capital expenditure.

The total capital budget for the current year amounts to R361m. The YTD expenditure on capital amounts to R274, 2million, or 83% 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 May 2025 was R324, 4million. Refer to the table below for cash and cash equivalent register for more detail on the cash position.

CASH AND INVESTMENT REGISTER AS AT 30 MAY 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	70 829	433	(23 188)	-	48 074
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	81 523	383	(38 211)	-	42 705
FIRST NATIONAL BANK	M	ADMIN CALL	Fixed	257	8	(8 502)	8 934	756
FIRST NATIONAL BANK	M	FIXED DEPOSIT	Fixed	56 754	289	(26 039)	-	31 013
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	2 531	3	(2 500)	-	34
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	94 157	417	(14 796)	7 438	87 215
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	1 963	9	(825)	-	1 133
FIRST NATIONAL BANK	M	FIXED DEPOSIT	Fixed	1 258	6	-	-	1 262
FNB BANK	M	FIXED DEPOSIT	Fixed	52 628	686	-	-	53 314
STANDARD BANK	M	FIXED DEPOSIT	Fixed	56 711	-	-	-	66 711
FIRST NATIONAL BANK	M	CURRENT ACCOUNT	Fixed	5 901	-	(3 628)	-	2 273
Municipality sub-total				424 500	2 253	(118 693)	16 432	324 491
TOTAL INVESTMENTS AND INTEREST				424 500	2 253	(118 693)	16 432	324 491

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 May 2025 was R 820, 3million. Conditional Grants amounting to R 328, 5million and the equitable share is R 491, 8million. No conditional grant received in the month ending 31 May 2025.

Spending on Grants

Spending on grants amounted to R274, 2million or 83% for the month ending May 2025.

1.3 Resolutions

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

1.4 Monthly Budget Statement Tables

Monthly Budget Statements Summary

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

DC43 Harry Gwala - Table C1 Consolidated Monthly Budget Statement Summary - M11 May

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	5 207	69 349	71 673	(2 323)	-3%	79 208
Investment revenue	21 988	17 435	24 590	2 318	25 825	21 706	4 119	19%	24 590
<i>Transfer from other departments</i>	477 532	532 623	532 623	5 627	519 604	488 238	31 466	0	532 623
Other own revenue	19 807	17 721	18 130	1 224	15 108	16 571	(1 463)	-9%	–
Total Revenue (excluding capital transfers and contributions)	591 885	638 975	654 552	14 376	629 967	598 188	31 779	5%	654 552
Employee costs	256 039	273 607	274 098	22 243	233 763	251 201	(17 438)	-7%	274 098
Remuneration of Councilors	6 932	8 606	7 665	618	8 947	7 136	(1 899)	-3%	7 665
<i>Transportation and maintenance</i>	236 930	101 637	102 367	–	16 835	93 775	(76 940)	-82%	102 367
Interest	2	115	95	–	–	89	(89)	-100%	95
Inventory consumed and bulk purchases	33 598	36 810	38 311	5 154	29 318	34 943	(5 625)	-16%	38 311
<i>Transfer to other departments</i>	–	6 700	6 300	–	–	5 822	(5 822)	-100%	6 300
Other expenditure	255 958	288 262	329 381	17 763	244 193	297 136	(52 943)	-18%	329 381
Total Expenditure	789 459	715 637	759 216	45 779	531 056	690 102	(159 046)	-23%	759 216
Surplus/(Deficit)	(197 574)	(76 962)	(103 664)	(31 403)	98 911	(91 914)	190 825	-208%	(103 664)
Transfers and subsidies - capital (monetary allocations)	332 319	318 124	323 656	56 916	200 186	295 629	##	-33%	323 656
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	134 745	241 161	220 192	27 513	299 097	204 715	94 382	46%	220 192
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	134 745	241 161	220 192	27 513	299 097	204 715	94 382	46%	220 192
Capital expenditure & funds sources									
Capital expenditure	309 604	322 312	361 074	44 791	274 286	327 998	(53 713)	-16%	361 074
Capital transfers recognised	298 048	276 944	281 864	39 280	236 963	258 175	(21 212)	-8%	281 864
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	11 555	45 368	79 210	5 512	37 322	69 823	(32 501)	-47%	79 210
Total sources of capital funds	309 604	322 312	361 074	44 791	274 286	327 998	(53 713)	-16%	361 074
Financial position									
Total current assets	243 572	208 559	186 049	–	373 545	–	–	–	186 049
Total non current assets	2 997 178	3 446 319	3 258 932	–	3 254 613	–	–	–	3 258 932
Total current liabilities	135 087	124 097	121 273	–	223 415	–	–	–	121 273
Total non current liabilities	30 536	29 369	30 536	–	30 536	–	–	–	30 536
Community wealth/Equity	3 262 762	3 501 382	3 314 142	–	3 374 207	–	–	–	3 314 142
Cash flows									
Net cash from (used) operating	1 800 878	326 348	277 611	39 022	1 344 345	254 477	#####	-428%	277 611
Net cash from (used) investing	(309 604)	(322 312)	(361 074)	(44 791)	(274 286)	(330 964)	(56 699)	17%	(361 074)
Net cash from (used) financing	(355)	(2 969)	(2 969)	–	–	(2 722)	(2 722)	100%	(2 969)
Cash/cash equivalents at the month/year end	1 815 561	152 288	143 561	1 279 491	1 279 491	150 764	#####	-749%	122 998
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	7 888	5 043	3 056	2 907	3 259	3 032	26 174	190 867	242 285
Creditors Age Analysis									
Total Creditors	4 023	63	717	91	–	–	–	–	4 894

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) - M11 May

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		490 123	510 213	519 286	2 673	520 225	474 954	45 271	10%	519 286
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		490 123	510 213	519 286	2 673	520 225	474 954	45 271	10%	519 286
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		42	17	17	12	35	15	19	126%	17
Community and social services		42	17	17	12	35	15	19	126%	17
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	21 530	29 543	-	-	26 747	(26 747)	-100%	29 543
Planning and development		-	21 530	29 543	-	-	26 747	(26 747)	-100%	29 543
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		434 040	425 338	429 562	70 607	309 894	393 102	(83 208)	-21%	429 562
Energy sources		-	-	-	-	-	-	-	-	-
Water management		420 226	409 956	414 271	69 516	297 733	379 074	(81 341)	-21%	414 271
Waste water management		13 814	15 382	15 291	1 091	12 160	14 028	(1 867)	-13%	15 291
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	924 204	957 098	978 408	73 292	830 153	894 817	(64 665)	-7%	978 408
Expenditure - Functional										
<i>Governance and administration</i>		282 513	328 884	349 676	22 915	244 168	318 667	(74 499)	-23%	349 676
Executive and council		30 252	45 410	44 388	2 911	31 493	40 780	(9 287)	-23%	44 388
Finance and administration		243 702	271 416	295 947	19 453	205 617	269 151	(63 534)	-24%	295 947
Internal audit		8 559	12 058	9 342	551	7 059	8 736	(1 677)	-19%	9 342
<i>Community and public safety</i>		19 285	24 662	22 043	1 443	15 649	20 582	(4 933)	-24%	22 043
Community and social services		19 285	24 662	22 043	1 443	15 649	20 582	(4 933)	-24%	22 043
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		294 606	175 539	171 846	4 865	84 988	158 060	(73 072)	-46%	171 846
Planning and development		294 606	175 539	171 846	4 865	84 988	158 060	(73 072)	-46%	171 846
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		193 055	188 601	214 451	16 556	186 250	192 604	(6 353)	-3%	214 451
Energy sources		-	-	-	-	-	-	-	-	-
Water management		192 868	185 865	213 700	16 528	186 078	191 894	(5 816)	-3%	213 700
Waste water management		187	937	750	28	173	710	(537)	-76%	750
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	250	200	-	-	189	(189)	-100%	200
Total Expenditure - Functional	3	789 459	715 937	758 216	45 779	531 056	690 102	(159 046)	-23%	758 216
Surplus/ (Deficit) for the year		134 745	241 161	220 192	27 513	299 097	204 715	94 382	0,4610387	220 192

This table assess the revenue by department and then the expenditure for the period ending 31 May 2025. Revenue receipts in May have largely constituted of service charges which is water and sanitation. The overall budgeted revenue cash receipt for the month of May is 8% against original budget.

Expenditure by standard classification presents the expenditures by the departments. Infrastructure Services Department has the largest expenditure for the month ending May due to depreciation followed by Water Services Department has the largest expenditure for the month of May as the department responsible for the repairs and maintenance of the municipal assets and with the largest staff complement, shares the greatest bulk of this budget and hence the expenditure of R22, 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) - M11

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 01 - Summary Council		-	-	-	-	-	-	-		-
Vote 02 - Summary Municipal Manager		-	-	-	-	-	-	-		-
Vote 03 - Summary BudgetAnd Treasury Office		489 676	509 775	518 848	2 673	519 615	474 552	45 063	9,5%	518 848
Vote 04 - Summary Corporate Services		418	387	387	-	393	355	38	10,7%	387
Vote 05 - Summary Social Services & Development Planing		42	21 547	21 547	12	35	19 751	(19 717)	-99,8%	21 547
Vote 06 - Summary Infrastructure Services		348 937	343 279	347 846	64 493	230 339	318 756	(88 417)	-27,7%	347 846
Vote 07 - Summary Water Services		85 131	82 110	89 780	6 114	79 772	81 403	(1 632)	-2,0%	89 780
Vote 08 -		-	-	-	-	-	-	-		-
Vote 09 -		-	-	-	-	-	-	-		-
Vote 10 -		-	-	-	-	-	-	-		-
Vote 11 -		-	-	-	-	-	-	-		-
Vote 12 -		-	-	-	-	-	-	-		-
Vote 13 -		-	-	-	-	-	-	-		-
Vote 14 -		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	924 204	957 098	978 408	73 292	830 153	894 817	(64 665)	-7,2%	978 408
Expenditure by Vote	1									
Vote 01 - Summary Council		15 581	21 342	19 059	1 530	16 377	17 738	(1 361)	-7,7%	19 059
Vote 02 - Summary Municipal Manager		23 229	27 993	27 642	1 932	23 628	25 380	(1 752)	-6,9%	27 642
Vote 03 - Summary BudgetAnd Treasury Office		97 677	105 423	100 993	4 491	57 063	93 094	(36 031)	-38,7%	100 993
Vote 04 - Summary Corporate Services		93 168	106 417	116 898	8 661	91 053	105 934	(14 882)	-14,0%	116 898
Vote 05 - Summary Social Services & Development Planing		56 417	88 372	84 364	2 554	51 152	77 802	(26 650)	-34,3%	84 364
Vote 06 - Summary Infrastructure Services		257 942	125 796	123 524	3 795	48 531	113 496	(64 965)	-57,2%	123 524
Vote 07 - Summary Water Services		245 444	240 594	285 735	22 815	243 252	256 658	(13 407)	-5,2%	285 735
Vote 08 -		-	-	-	-	-	-	-		-
Vote 09 -		-	-	-	-	-	-	-		-
Vote 10 -		-	-	-	-	-	-	-		-
Vote 11 -		-	-	-	-	-	-	-		-
Vote 12 -		-	-	-	-	-	-	-		-
Vote 13 -		-	-	-	-	-	-	-		-
Vote 14 -		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	789 459	715 937	758 216	45 779	531 056	690 102	(159 046)	-23,0%	758 216
Surplus/ (Deficit) for the year	2	134 745	241 161	220 192	27 513	299 097	204 715	94 382	46,1%	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 May 2025.

DC43 Harry Gwala - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity								-		
Service charges - Water		59 302	56 944	66 213	4 164	57 679	59 614	(1 936)	-3%	66 213
Service charges - Waste Water Management		13 256	14 252	12 995	1 044	11 671	12 059	(388)	-3%	12 995
Service charges - Waste management								-		
Sale of Goods and Rendering of Services		178	663	746	1	138	674	(537)	-80%	746
Agency services								-		
Interest								-		
Interest earned from Receivables		16 536	16 655	15 146	1 193	13 527	14 060	(532)	-4%	15 146
Interest from Current and Non Current Assets		21 988	17 435	24 590	2 318	25 825	21 706	4 119	19%	24 590
Dividends								-		
Rent on Land								-		
Rental from Fixed Assets								-		
Licence and permits								-		
Operational Revenue		1 241	404	666	30	657	580	77	13%	666
Non-Exchange Revenue										
Property rates								-		
Surcharges and Taxes								-		
Fines, penalties and forfeits		478	-	1 572	-	786	1 258	(471)	-37%	1 572
Licence and permits								-		
Transfers and subsidies - Operational		477 532	532 623	532 623	5 627	519 684	488 238	31 446	6%	532 623
Interest		-	-	-	-	-	-	-		-
Fuel Levy								-		
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		1 374	-	-	-	-	-	-		-
Discontinued Operations								-		
contributions)		591 885	638 975	654 552	14 376	629 967	598 188	31 779	5%	654 552
Expenditure By Type										
Employee related costs		256 039	273 607	274 098	22 243	233 763	251 201	(17 438)	-7%	274 098
Remuneration of councillors		6 932	8 606	7 665	618	6 947	7 136	(189)	-3%	7 665
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		33 598	36 810	38 311	5 154	29 318	34 943	(5 625)	-16%	38 311
Debt impairment		10 796	-	-	-	-	-	-		-
Depreciation and amortisation		236 930	101 837	102 367	-	16 835	93 775	(76 940)	-82%	102 367
Interest		2	115	95	-	-	89	(89)	-100%	95
Contracted services		122 694	152 097	170 907	12 787	136 390	155 435	(19 045)	-12%	170 907
Transfers and subsidies		-	6 700	6 300	-	-	5 822	(5 822)	-100%	6 300
Irrecoverable debts written off		29 995	31 908	39 931	56	8 476	35 667	(27 191)	-76%	39 931
Operational costs		91 283	104 257	118 543	4 920	99 326	106 033	(6 707)	-6%	118 543
Losses on Disposal of Assets		1 190	-	-	-	-	-	-		-
Other Losses		-	-	-	-	-	-	-		-
Total Expenditure		789 459	715 937	758 216	45 779	531 056	690 102	(159 046)	-23%	758 216
Surplus/(Deficit)		(197 574)	(76 962)	(103 664)	(31 403)	98 911	(91 914)	190 825	(0)	(103 664)
Transfers and subsidies - capital (monetary)		332 319	318 124	323 856	58 916	200 186	296 629	(96 443)	(0)	323 856
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & Income Tax		134 745	241 161	220 192	27 513	299 097	204 715	94 382	0	220 192
Surplus/(Deficit) after income tax		134 745	241 161	220 192	27 513	299 097	204 715	94 382	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	27 513	299 097	204 715	94 382	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	27 513	299 097	204 715	94 382	0	220 192

Capital Expenditure

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

DC43 Harry Gwala - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M11 May

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD variance	YTD variance %	Full Year
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Summary Council		-	-	-	-	-	-	-		-
Vote 02 - Summary Municipal Manager		-	-	-	-	-	-	-		-
Vote 03 - Summary Budget And Treasury Office		-	-	-	-	-	-	-		-
Vote 04 - Summary Corporate Services		4 385	9 480	14 822	131	7 783	13 188	(5 406)	-41%	14 822
Vote 05 - Summary Social Services & Development Planning		986	5 640	1 513	-	-	1 868	(1 868)	-100%	1 513
Vote 06 - Summary Infrastructure Services		78 007	122 732	111 689	14 230	88 759	103 645	(14 886)	-14%	111 689
Vote 07 - Summary Water Services		226 226	184 460	231 350	30 413	177 727	207 937	(30 210)	-15%	231 350
Total Capital Multi-year expenditure	4,7	309 604	322 312	359 374	44 774	274 286	326 638	(52 370)	-16%	359 374
Single Year expenditure appropriation	2									
Vote 01 - Summary Council		-	-	-	-	-	-	-		-
Vote 02 - Summary Municipal Manager		-	-	-	-	-	-	-		-
Vote 03 - Summary Budget And Treasury Office		-	-	-	-	-	-	-		-
Vote 04 - Summary Corporate Services		-	-	1 700	18	18	1 360	(1 342)	-99%	1 700
Vote 05 - Summary Social Services & Development Planning		-	-	-	-	-	-	-		-
Vote 06 - Summary Infrastructure Services		-	-	-	-	-	-	-		-
Vote 07 - Summary Water Services		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	-	-	1 700	18	18	1 360	(1 342)	-99%	1 700
Total Capital Expenditure		309 604	322 312	361 074	44 791	274 286	327 998	(53 713)	-16%	361 074
Capital Expenditure - Functional Classification										
Governance and administration		4 385	14 205	17 785	149	7 800	16 110	(8 310)	-52%	17 785
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		4 385	14 205	17 785	149	7 800	16 110	(8 310)	-52%	17 785
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		986	600	-	-	-	70	(70)	-100%	-
Community and social services		986	600	-	-	-	70	(70)	-100%	-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		60 631	121 210	106 023	14 230	85 249	98 470	(13 221)	-13%	106 023
Planning and development		60 631	121 210	106 023	14 230	85 249	98 470	(13 221)	-13%	106 023
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
Trading services		243 602	186 297	237 266	30 413	181 237	213 349	(32 112)	-15%	237 266
Energy sources		-	-	-	-	-	-	-		-
Water management		178 637	176 093	210 556	28 008	158 276	190 095	(31 819)	-17%	210 556
Waste water management		64 965	10 204	26 711	2 405	22 961	23 254	(293)	-1%	26 711
Waste management		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	309 604	322 312	361 074	44 791	274 286	327 998	(53 713)	-16%	361 074
Funded by:										
National Government		298 048	276 629	274 647	39 280	236 963	251 842	(14 879)	-6%	274 647
Provincial Government		-	-	6 967	-	-	6 097	(6 097)	-100%	6 967
District Municipality		-	315	250	-	-	237	(237)	-100%	250
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-		-
Transfers recognised - capital		298 048	276 944	281 864	39 280	236 963	258 175	(21 212)	-8%	281 864
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		11 555	45 368	79 210	5 512	37 322	69 823	(32 501)	-47%	79 210
Total Capital Funding		309 604	322 312	361 074	44 791	274 286	327 998	(53 713)	-16%	361 074

As alluded to above, the capital expenditure programme for the period ending 31 May 2025 was R274, 2m which represents 83% of capital expenditure against year-to-date budget of R330, 9million.

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

Chart 1: 2024/2025 CAPEX

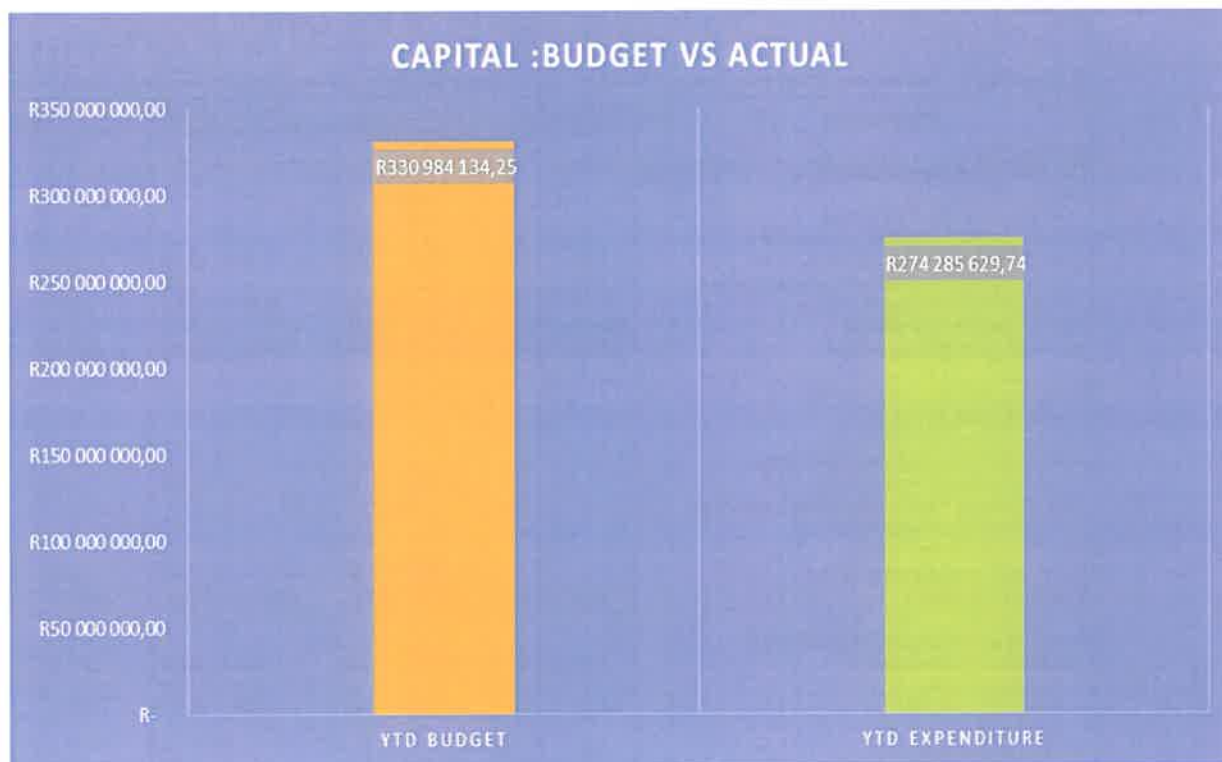


Table C6 displays the financial position of the municipality as at 31 May 2025.

DC43 Harry Gwala - Table C6 Consolidated Monthly Budget Statement - Financial Position - M11 May

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		209 430	139 694	143 561	317 721	143 561
Trade and other receivables from exchange transactions		12 036	29 605	20 680	20 472	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	32 400	18 867
Other current assets		(229)	2	(229)	(226)	(229)
Total current assets		243 572	208 559	186 049	373 545	186 049
Non current assets						
Investments		—	—	—	—	—
Investment property		—	—	—	—	—
Property, plant and equipment		2 996 864	3 444 846	3 256 494	3 254 335	3 256 494
Biological assets		—	—	—	—	—
Living and non-living resources		—	—	—	—	—
Heritage assets		—	—	—	—	—
Intangible assets		313	1 473	2 438	278	2 438
Trade and other receivables from exchange transactions		—	—	—	—	—
Non-current receivables from non-exchange transactions		—	—	—	—	—
Other non-current assets		0	0	0	0	0
Total non current assets		2 997 178	3 446 319	3 258 932	3 254 613	3 258 932
TOTAL ASSETS		3 240 750	3 654 878	3 444 982	3 628 158	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	3 426	3 748
Trade and other payables from exchange transactions		86 935	86 542	83 968	66 582	83 968
Trade and other payables from non-exchange transactions		10 500	1 483	1 483	111 014	1 483
Provision		16 385	17 142	16 385	16 385	16 385
VAT		5 282	7 402	5 282	13 203	5 282
Other current liabilities		—	—	—	—	—
Total current liabilities		135 087	124 097	121 273	223 415	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	253 951	151 809
NET ASSETS	2	3 075 127	3 501 382	3 293 172	3 374 207	3 293 172
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		3 262 762	3 501 382	3 314 142	3 374 207	3 314 142
Reserves and funds		—	—	—	—	—
Other		—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	2	3 262 762	3 501 382	3 314 142	3 374 207	3 314 142

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

DC43 Harry Gwala - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M 11 May

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		6	-	-	-	-	-	-		-
Service charges		62 324	62 194	69 750	6 483	64 772	63 938	834	1%	69 750
Other revenue		1 805 797	68 324	67 270	140 599	1 309 402	61 665	1 247 738	2023%	67 270
Transfers and Subsidies - Operational		473 045	512 493	512 493	-	499 995	469 786	30 209	6%	512 493
Transfers and Subsidies - Capital		326 130	318 124	323 856	-	320 389	296 868	23 521	8%	323 856
Interest		21 988	18 053	24 590	2 318	25 825	22 541	3 284	15%	24 590
Dividends								-		
Payments										
Suppliers and employees		(888 412)	(652 698)	(720 334)	(110 379)	(876 037)	(660 306)	215 731	-33%	(720 334)
Interest		-	(142)	(15)	-	-	(14)	(14)	100%	(15)
Transfers and Subsidies		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		1 800 878	326 348	277 611	39 022	1 344 346	254 477	(1 089 869)	-428%	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)	(44 791)	(274 286)	(330 984)	(56 699)	17%	(361 074)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(309 604)	(322 312)	(361 074)	(44 791)	(274 286)	(330 984)	(56 699)	17%	(361 074)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		(355)	(569)	(569)	-	-	(522)	522	-100%	(569)
Payments										
Repayment of borrowing		-	(2 400)	(2 400)	-	-	(2 200)	(2 200)	100%	(2 400)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(355)	(2 969)	(2 969)	-	-	(2 722)	(2 722)	100%	(2 969)
NET INCREASE/ (DECREASE) IN CASH HELD		1 490 920	1 067	(86 432)	(5 769)	1 070 060	(79 229)			(86 432)
Cash/cash equivalents at beginning:		124 641	151 221	229 993	1 285 260	209 430	229 993			209 430
Cash/cash equivalents at month/year end:		1 615 561	152 288	143 561	1 279 491	1 279 491	150 764			122 998

PART 2 – SUPPORTING DOCUMENTATION**2.1 Debtors Analysis**

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

Table 2.1.1: Debtors Age Analysis by Income Source

DC43 Harry Gwala - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

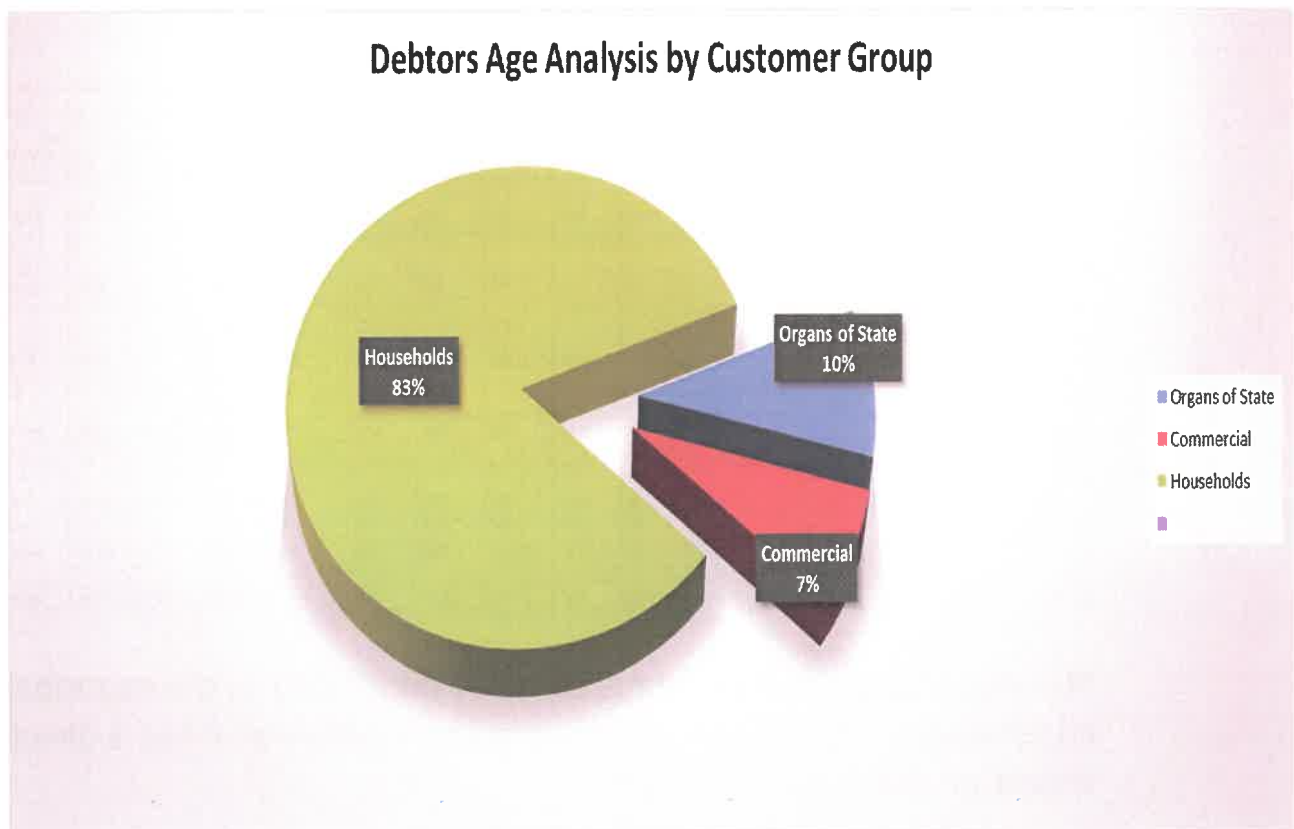
Description		NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	5 064	3 237	1 987	1 866	2 092	1 946	16 802	122 535	155 529	145 241	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300								-	-				
Receivables from Non-exchange Transactions - Property Rates	1400								-	-				
Receivables from Exchange Transactions - Waste Water Management	1500	1 978	1 265	776	729	817	760	6 564	47 870	60 759	56 740	-	-	
Receivables from Exchange Transactions - Waste Management	1600								-	-				
Receivables from Exchange Transactions - Property Rental Debtors	1700								-	-				
Interest on Arrear Debtor Accounts	1810	846	541	332	312	350	325	2 809	20 463	25 998	24 278	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820								-	-				
Other	1900								-	-				
Total By Income Source	2000	7 888	5 043	3 096	2 907	3 259	3 032	26 174	190 887	242 285	226 258	-	-	
2023/24 - totals only		8020381	8921974	4820776	3387016	4160618	2785533	27179467	173561397	232 857	211 094	0	0	
Debtors Age Analysis By Customer Group														
Organs of State	2200	4 824	2 746	602	653	882	469	7 161	6 656	23 993	15 821	-	-	
Commercial	2300	780	356	341	235	317	310	2 209	13 304	17 852	16 375	-	-	
Households	2400	2 284	1 941	2 153	2 019	2 059	2 253	16 805	170 927	200 440	194 062	-	-	
Other	2500								-	-				
Total By Customer Group	2600	7 888	5 043	3 096	2 907	3 259	3 032	26 174	190 887	242 285	226 258	-	-	

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

Chart 2: Debtors Age Analysis by Customer Group

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

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



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

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

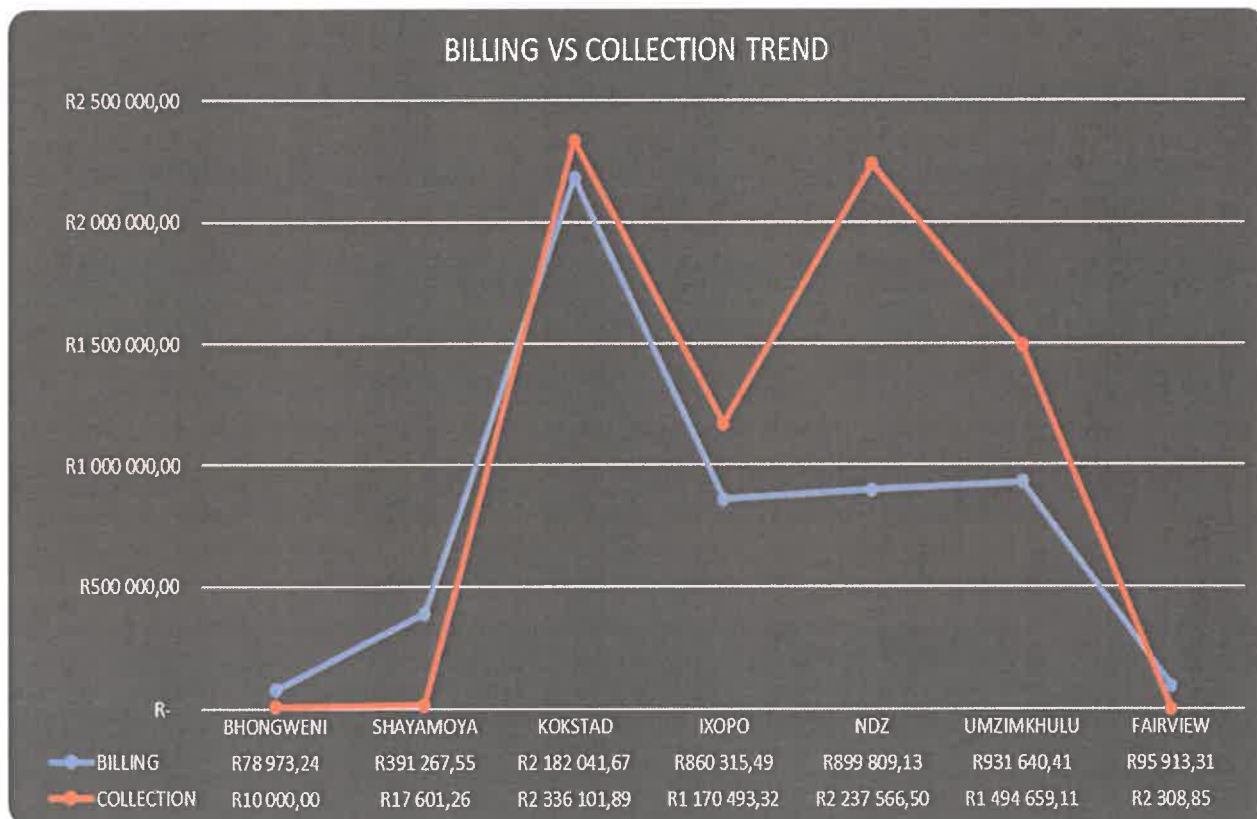
Revenue receipts per Area

AREA	AMOUNT		
		MAY 2025	APRIL 2025
Unallocated receipts	R 24 169	0%	0%
Bhongweni	R 10 000	0%	0%
Shayamoya	R 17 601	0%	1%
Kokstad	R 2 336 102	32%	68%
Ixopo	R 1 170 493	16%	15%
NDZ	R 2 237 567	31%	9%
Umzimkulu	R 1 494 659	20%	5%
Fairview	R 2 309	0%	0%
TOTAL RECEIPTS INCL VAT	R 7 292 900	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 May 2025 is R7, 2million. The collection for prepaid in the month of May is R 1, 302,325. Total cash collected including prepaid for the month ending 31 May 2025 is R 8,595,225.

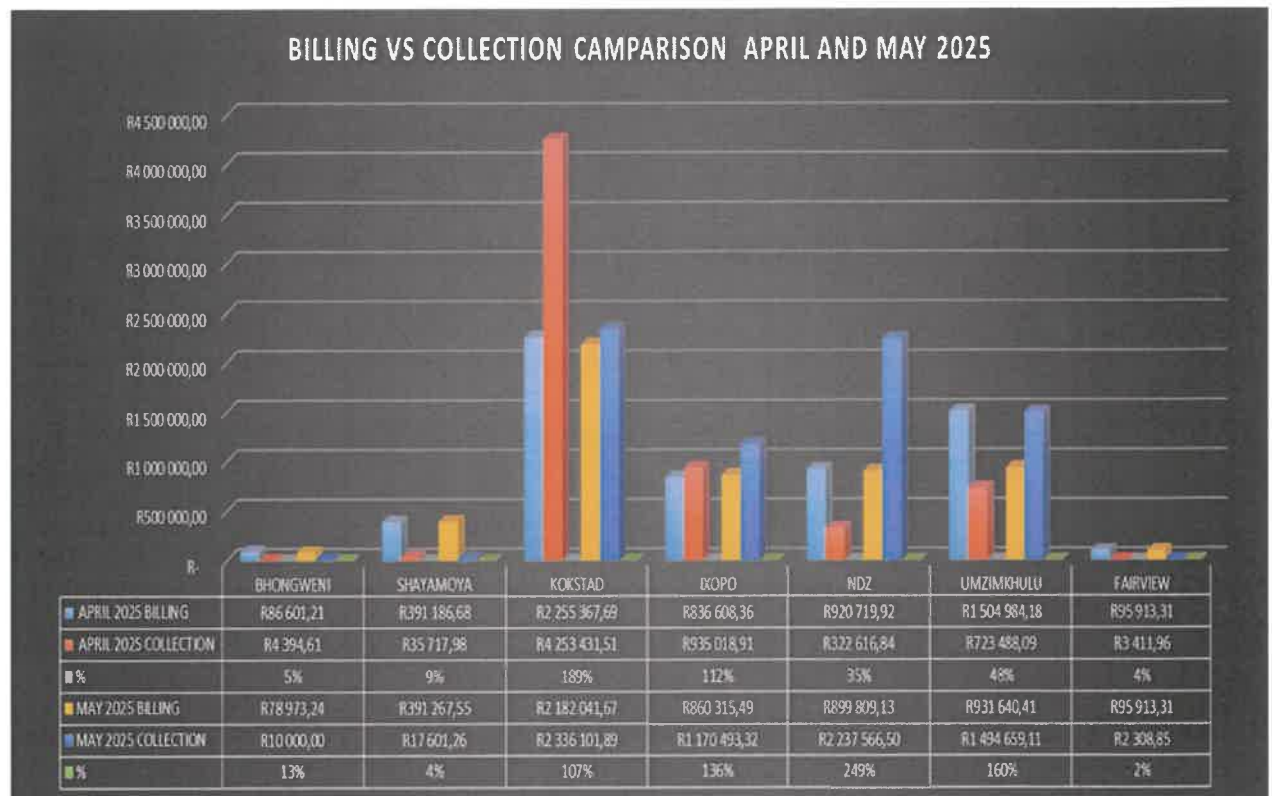
BILLING VS COLLECTION**Billing vs Collection trend for May 2025**

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



BILLING VS COLLECTION (COMPARISON BETWEEN APRIL AND MAY 2025)

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

**Debtors age analysis per service**

The municipality's total outstanding debtors amounted to R 242,285,475 as at 31 May 2025 compared with the R 242,722,359 as at 30 April 2025. Current debt represents 3% of the total outstanding debt compared with the 3% of April 2025; 30 days and older debt 2% compared with the 2% for April 2025; 60 days and older debt 1% compared with the 2% of April 2025 and 90 days 1% compared with the 2% of April 2025; 120 days to History and older 92% compared with the 92% for April 2025.

Current debt decreased with R 436,884 to R 242,285,475 in the month ending 31 May compared with the R 242,722,359 as at 30 April 2025; 30 days + debt increased with R 456,491; 60 days + decreased with R 815,994; 90 days + debt decreased with R 1,336,508 and 120 + days and older debt as at 30 May 2025 has increased with R 718,776 to R 223,351,688 compared with the R 222,632,912 for May 2025.

Debtors age analysis per debtor type

Business debtors owes the municipality R 17,365,193 (7%); Municipal debtors R 1,210,213 (0%); domestic debtors R 186,159,224 (77%); Government accounts R 22,727,434 (9%); Indigent debtors R 8,911,315 (4%); Deceased R 1,132,696 (0%) and other debtors R 4,779,401 (2%) of the total outstanding debt of R 242,285,475.

2.2 Creditors Analysis

Table SC presents the aged creditors as at 30 May 2025

DC43 Harry Gwala - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Description	NT Code	Budget Year 2024/25								
		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	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100									-
Bulk Water	0200									-
PAYE deductions	0300									-
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700	4 023	63	717	91	-	-	-	-	4 894
Auditor General	0800									-
Other	0900									-
Medical Aid deductions										-
Total By Customer Type	1000	4 023	63	717	91	-	-	-	-	4 894

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 May 2025.

Cash and Bank Balances (Investments)

Monthly budget statement- Investment Portfolio

CASH AND INVESTMENT REGISTER AS AT 30 MAY 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	70 829	433	(23 188)	-	48 074
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	81 523	393	(39 211)	-	42 705
FIRST NATIONAL BANK	M	ADMIN CALL	Fixed	257	8	(8 502)	8 594	756
FIRST NATIONAL BANK	M	FIXED DEPOSIT	Fixed	56 754	269	(26 039)	-	31 013
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	2 531	3	(2 500)	-	34
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	94 157	417	(14 796)	7 436	87 215
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	1 553	9	(829)	-	1 133
FIRST NATIONAL BANK	M	FIXED DEPOSIT	Fixed	1 256	6	-	-	1 262
FNB BANK	M	FIXED DEPOSIT	Fixed	52 628	635	-	-	53 314
STANDARD BANK	M	FIXED DEPOSIT	Fixed	56 711	-	-	-	56 711
FIRST NATIONAL BANK	M	CURRENT ACCOUNT	Fixed	5 901	-	(3 628)	-	2 273
Municipality sub-total				424 500	2 263	(116 693)	16 432	324 491
TOTAL INVESTMENTS AND INTEREST				424 500	2 263	(116 693)	16 432	324 491

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 - M11 May

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		477 532	512 493	512 493	5 627	519 684	469 786	49 899	10,6%	512 493
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Equitable Share		463 631	491 837	491 837	–	491 837	450 851	40 986	9,1%	491 837
Expanded Public Works Programme Integrated Grant		5 823	4 460	4 460	1 339	4 460	4 088	372	9,1%	4 460
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant		1 200	1 200	1 200	332	756	1 100	(344)	-31,3%	1 200
Municipal Disaster Relief Grant	3	–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		4 487	12 498	12 498	3 956	21 812	11 457	10 355	90,4%	12 498
Rural Road Asset Management Systems Grant		2 391	2 498	2 498	–	819	2 290	(1 470)	-64,2%	2 498
Water Services Infrastructure Grant		–	–	–	–	–	–	–	–	–
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
Provincial Government:		–	130	130	–	–	119	(119)	-100,0%	130
Capacity Building and Other Grants		–	130	130	–	–	119	(119)	-100,0%	130
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
District Municipality:		–	20 000	20 000	–	–	18 333	(18 333)	-100,0%	20 000
Specify (Add grant description)		–	20 000	20 000	–	–	18 333	(18 333)	-100,0%	20 000
Other grant providers:		–	–	–	–	–	–	–	–	–
Chemical Industry Seta		–	–	–	–	–	–	–	–	–
Parent Municipality		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	477 532	532 623	532 623	5 627	519 684	488 238	31 446	6,4%	532 623
Capital Transfers and Grants										
National Government:		332 319	318 124	315 844	58 916	200 186	289 618	(89 432)	-30,9%	315 844
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		242 319	218 124	215 844	32 554	139 946	197 952	(58 006)	-29,3%	215 844
Neighbourhood Development Partnership Grant		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant		90 000	100 000	100 000	26 362	60 240	91 667	(31 426)	-34,3%	100 000
Provincial Government:		–	–	8 013	–	–	7 011	(7 011)	-100,0%	8 013
Infrastructure Grant		–	–	8 013	–	–	7 011	(7 011)	-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	5	332 319	318 124	323 856	58 916	200 186	296 629	(96 443)	-32,5%	323 856
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	809 852	850 747	856 480	64 543	719 870	784 867	(64 997)	-8,3%	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 - M11 May

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		680 056	632 656	639 714	37 918	436 039	586 334	(150 295)	-25,6%	639 714
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Equitable Share	662 032	608 896	614 176	35 677	414 046	563 132	(149 086)	-26,5%	614 176	
Expanded Public Works Programme Integrated Grant	7 177	7 751	8 215	727	7 763	7 476	287	3,8%	8 215	
Local Government Financial Management Grant	1 200	1 012	1 257	178	912	1 124	(212)	-18,9%	1 257	
Municipal Disaster Relief Grant	–	–	–	–	–	–	–	–	–	
Municipal Infrastructure Grant	7 569	12 498	13 567	615	11 885	12 312	(427)	-3,5%	13 567	
Rural Road Asset Management Systems Grant	2 079	2 498	2 498	721	1 433	2 290	(857)	-37,4%	2 498	
Water Services Infrastructure Grant	–	–	–	–	–	–	–	–	–	
Provincial Government:		–	1 400	1 000	–	–	963	(963)	-100,0%	1 000
Capacity Building and Other Grants	–	1 400	1 000	–	–	963	(963)	-100,0%	1 000	
District Municipality:		–	5 587	5 602	–	–	5 133	(5 133)	-100,0%	5 602
Specify (Add grant description)	–	5 587	5 602	–	–	5 133	(5 133)	-100,0%	5 602	
Other grant providers:		–	–	–	–	–	–	–	–	
Chemical Industry Seta	–	–	–	–	–	–	–	–	–	
Total operating expenditure of Transfers and Grants:		680 056	639 643	646 316	37 918	436 039	592 431	(156 392)	-26,4%	646 316
Capital expenditure of Transfers and Grants										
National Government:		298 048	276 629	274 647	39 280	236 963	251 842	(14 879)	-5,9%	274 647
Local Government Financial Management Grant	–	–	–	–	–	–	–	–	–	
Municipal Infrastructure Grant	214 739	189 673	187 690	25 050	160 441	172 132	(11 691)	-6,8%	187 690	
Regional Bulk Infrastructure Grant	–	–	–	–	–	–	–	–	–	
Water Services Infrastructure Grant	83 310	86 957	86 957	14 230	76 522	79 710	(3 188)	-4,0%	86 957	
Provincial Government:		–	–	6 967	–	–	6 097	(6 097)	-100,0%	6 967
Infrastructure Grant	–	–	6 967	–	–	6 097	(6 097)	-100,0%	6 967	
District Municipality:		–	315	250	–	–	237	(237)	-100,0%	250
Specify (Add grant description)	–	315	250	–	–	237	(237)	-100,0%	250	
Other grant providers:		–	–	–	–	–	–	–	–	
Total capital expenditure of Transfers and Grants		298 048	276 944	281 864	39 280	236 963	258 175	(21 212)	-8,2%	281 864
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS										
		978 105	916 587	928 180	77 198	673 002	850 606	(177 604)	-20,9%	928 180

2.5 Councillor and Staff Benefits

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

DC43 Harry Gwala - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

	2023/24	Budget Year 2024/25							
Summary of Employee and Councillor remuneration	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	4 678	4 613	64	1%	5 087
Pension and UIF Contributions	133	578	54	-	84	110	(26)	-24%	54
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	547	566	518	43	475	481	(6)	-1%	518
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	1 633	2 607	2 002	157	1 707	1 906	(198)	-10%	2 002
Sub Total - Councillors	6 932	8 606	7 665	618	6 947	7 136	(189)	-3%	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	4 694	4 899	(205)	-4%	5 430
Pension and UIF Contributions	-	4	4	-	-	4	(4)	-100%	4
Medical Aid Contributions	48	51	51	4	44	47	(3)	-6%	51
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	55	181	158	-	69	147	(78)	-53%	158
Motor Vehicle Allowance	1 056	918	1 179	88	1 066	1 051	16	1%	1 179
Cellphone Allowance	110	119	120	8	99	110	(11)	-10%	120
Housing Allowances	394	336	398	30	426	357	68	19%	398
Other benefits and allowances	259	299	312	21	265	285	(19)	-7%	312
Payments in lieu of leave	-	384	104	-	-	128	(128)	-100%	104
Sub Total - Senior Managers of Municipality	7 699	7 052	7 756	540	6 664	7 028	(364)	-5%	7 756
% Increase		-8,4%	0,7%						0,7%
Other Municipal Staff									
Basic Salaries and Wages	148 363	154 317	157 293	13 475	145 444	143 838	1 606	1%	157 293
Pension and UIF Contributions	22 634	24 096	23 721	2 032	22 020	21 788	232	1%	23 721
Medical Aid Contributions	10 905	11 412	10 860	1 008	10 467	10 020	448	4%	10 860
Overtime	21 207	22 092	22 942	2 754	21 994	20 931	1 062	5%	22 942
Performance Bonus	10 668	10 909	10 789	1 110	9 523	9 904	(380)	-4%	10 789
Motor Vehicle Allowance	19 940	23 900	20 795	517	8 443	19 424	(10 981)	-57%	20 795
Cellphone Allowance	1 086	1 316	1 129	93	1 040	1 057	(17)	-2%	1 129
Housing Allowances	652	784	646	53	592	608	(17)	-3%	646
Other benefits and allowances	6 044	7 716	6 116	406	5 062	5 793	(731)	-13%	6 116
Payments in lieu of leave	1 020	657	2 215	195	1 668	1 849	(181)	-10%	2 215
Long service awards	1 312	1 277	1 146	47	638	1 066	(428)	-40%	1 146
Post-retirement benefit obligations	4 175	-	-	-	-	-	-	-	-
Acting and post related allowance	335	235	357	14	207	313	(106)	-34%	357
Sub Total - Other Municipal Staff	248 340	258 713	258 008	21 704	227 099	236 591	(9 492)	-4%	258 008
% Increase		4,2%	3,9%						3,9%
Total Parent Municipality	262 971	274 370	273 429	22 861	240 710	250 755	(10 045)	-4%	273 429
Unpaid salary, allowances & benefits in arrears:		4,3%	4,0%						4,0%
Board Members of Entities									
Basic Salaries and Wages	-	320	525	-	-	457	(457)	-100%	525
Sub Total - Executive members Board	-	320	525	-	-	457	(457)	-100%	525
% Increase		#DIV/0!	#DIV/0!						#DIV/0!
Other Staff of Entities									
Basic Salaries and Wages	-	7 400	7 604	-	-	6 947	(6 947)	-100%	7 604
Pension and UIF Contributions	-	23	29	-	-	26	(26)	-100%	29
Payments in lieu of leave	-	50	50	-	-	46	(46)	-100%	50
Acting and post related allowance	-	50	126	-	-	107	(107)	-100%	126
Sub Total - Other Staff of Entities	-	7 523	7 809	-	-	7 125	(7 125)	-100%	7 809
% Increase		#DIV/0!	#DIV/0!						#DIV/0!
Total Municipal Entities	-	7 843	8 334	-	-	7 582	(7 582)	-100%	8 334
TOTAL SALARY, ALLOWANCES & BENEFITS	262 971	282 213	281 762	22 861	240 710	258 337	(17 627)	-7%	281 762
% Increase		7,3%	7,1%						7,1%
TOTAL MANAGERS AND STAFF	256 039	273 287	273 573	22 243	233 763	250 744	(16 981)	-7%	273 573

2.6 Material Variances to the SDBIP

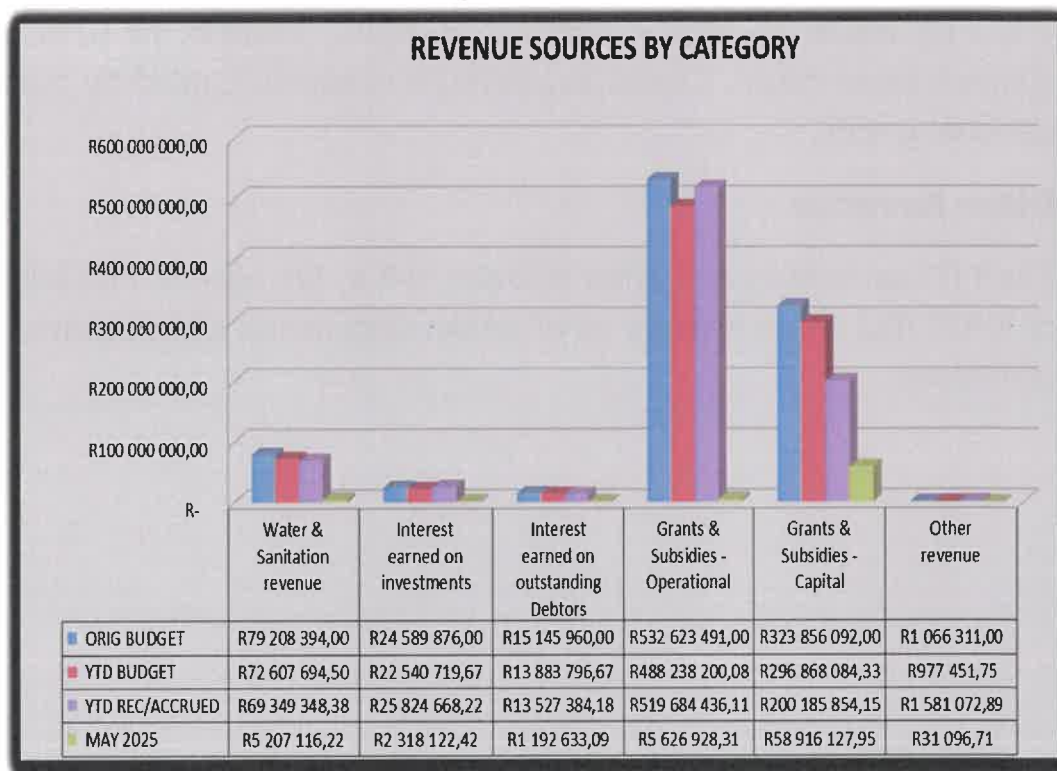
The following section analyses material variances between the actual targets as at 31 May 2025 and the budget for the same period. This report analyses each major component under following headings;

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

REVENUE

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

Chart 3: Revenue Analysis



Water & Sanitation Charges

The year-to-date **actual** water & sanitation charges (**billing**) as at 31 May 2025 was R69, 3million against a year to date **budget** of R72, 6million which is 96 per cent of year to date budget.

Interest Earned on External Investments

The interest earned on external investments year to date actual is R25, 8m against year to budget of R22, 5m representing overperformance of 15 per cent of the year-to-date budget.

Transfers Recognised - Operational

The operational grants revenue of R519, 6million against a year-to-date budget of R488, 2million is largely attributable to the YTD equitable share received.

Transfers Recognised – Capital

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

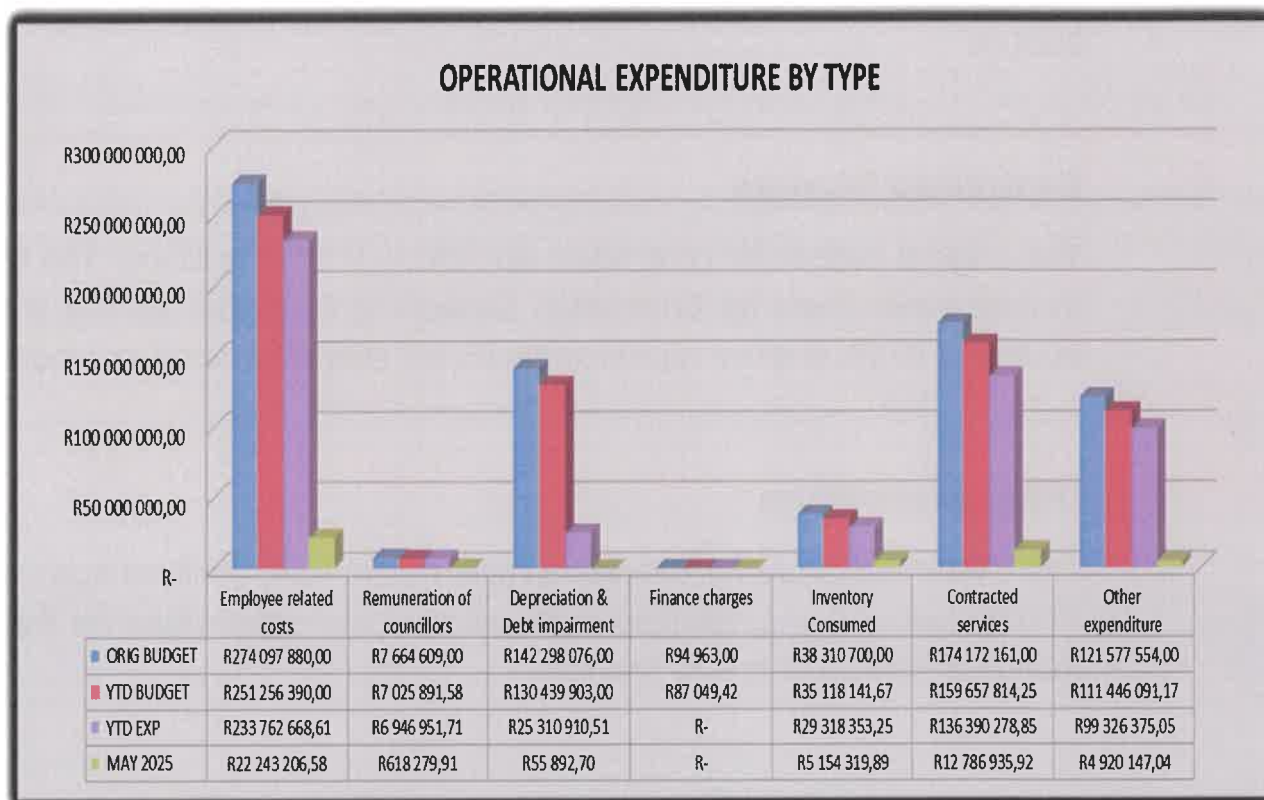
Other Revenue

The YTD performance of other revenue is R 1, 5m against YTD budget of R 977 452 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 R233, 7million against a YTD budget of R251, 2million which is 93% of the YTD budget.

Remuneration of Councillors

The remuneration of councillor's year to date expenditure is at R6, 9m against a YTD budget of R7m representing 99% of the year-to-date budget.

Finance Charges

The YTD budget for finance charges is R87 049. There was no movement in the month ending May 2024.

Inventory Consumed

The inventory consumed has the original budget of R38, 3m. The year-to-date expenditure for inventory is R29, 3m against a YTD budget of R35, 1million representing 83 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 R136, 3m against a YTD budget of R159, 6million representing 85 per cent of planned expenditure.

Other Expenditure

The YTD expenditure for operating costs was at R99, 3million against a YTD budget of R 111, 4million or 89 per cent and expenditure for the month of May 2025 is R 4, 9million.

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 - M11 May

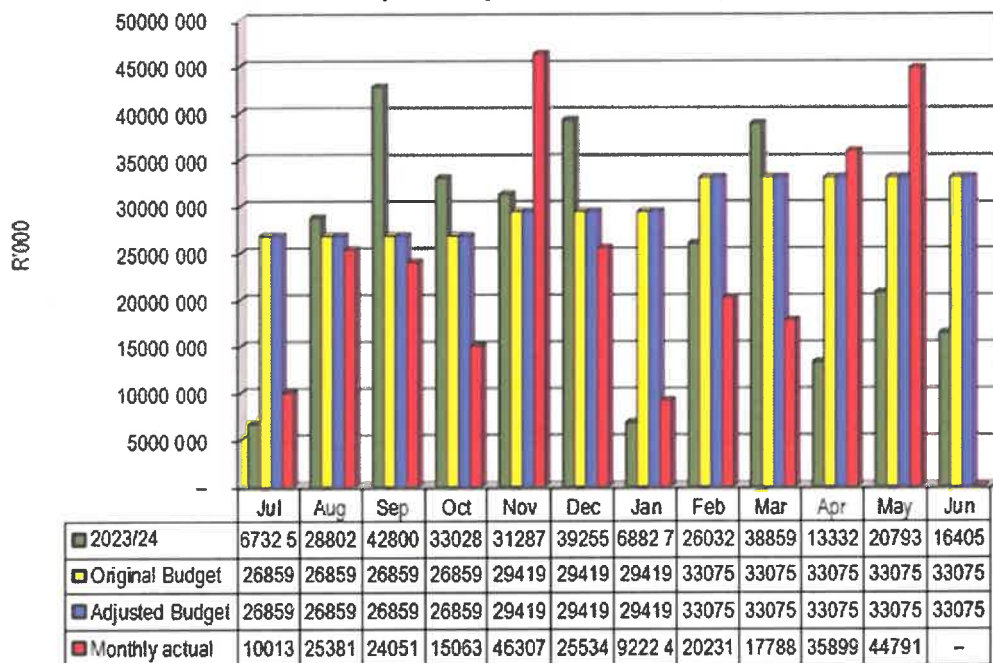
Description	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands															
Cash Receipts By Source															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Electricity revenue	7 440	5 500	6 413	4 205	5 887	3 334	4 671	3 672	3 351	6 496	5 380	1 924	58 252	59 632	65 452
Service charges - Water revenue	586	1 123	631	666	942	541	684	330	818	1 010	1 103	3 054	11 498	11 932	12 920
Service charges - Waste Water Management	1 623	1 240	2 592	3 864	3 552	837	2 708	2 471	1 985	2 603	2 318	(1 235)	24 590	26 046	27 586
Interest earned - external investments	-	0	-	-	-	-	-	-	-	-	-	(0)	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	69	717	-	-	-	-	-	-	-	786	1 572	1 643	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	204 932	4 063	-	-	2 007	163 946	-	1 339	123 708	-	-	12 488	512 483	573 989	606 254
Other revenue	118 275	69 008	248 324	95 916	108 128	56 636	171 948	37 145	155 648	108 988	140 599	(1 242 918)	65 688	68 657	71 098
Cash Receipts by Source	330 855	80 933	258 028	105 399	120 497	225 584	180 022	44 957	285 510	119 087	149 401	(1 225 890)	674 104	741 888	783 310
Other Cash Flows by Source	80 718	-	39 487	37 547	-	97 952	-	-	64 675	-	-	3 487	323 856	293 456	325 860
Transfers and subsidies - capital (monetary allocations) (National/ Provincial and District)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	(569)	569	569	569
VAT Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	411 573	80 933	297 525	142 946	120 497	323 536	180 022	44 957	350 185	119 087	149 401	(1 222 992)	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	44 758	12 055	30 959	12 787	32 246	35 072	274 098	290 541	305 719
Remuneration of councillors	330	310	316	313	518	-	829	328	341	313	344	3 825	7 665	8 059	8 482
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - water & other inventory	-	-	-	-	-	-	-	-	-	-	-	31 081	31 081	33 828	35 858
Contracted services	-	-	-	-	-	-	-	-	-	-	-	245 664	245 664	177 752	185 927
Other expenditure	34 484	60 932	66 207	48 955	93 106	65 202	28 718	49 911	41 756	54 051	74 321	(470 906)	148 827	157 174	163 776
Cash Payments by Type	56 062	80 929	79 343	80 763	114 528	65 380	74 106	62 292	73 055	67 131	108 911	(155 150)	705 349	687 409	709 819
Other Cash Flows/Payments by Type															
Capital assets	10 014	25 382	24 052	15 064	46 308	25 534	9 222	20 231	17 788	35 699	44 791	86 788	361 074	346 012	371 355
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	2 400	2 400	2 400	2 400
Other Cash Flows/Payments	350	950	1 828	4 168	-	878	-	2 687	786	445	3 488	(538)	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	91 609	103 475	155 170	(66 500)	1 083 823	1 025 821	1 096 574
NET INCREASE/(DECREASE) IN CASH HELD	345 148	(26 327)	192 302	42 951	(40 339)	231 454	96 694	(40 252)	258 577	15 622	(5 769)	(1 156 492)	(86 432)	10 105	13 286
Cash/cash equivalents at the month/year beginning:	209 430	554 579	528 251	720 554	763 504	723 166	954 620	1 051 313	1 011 061	1 286 638	1 285 260	1 279 491	209 430	122 998	133 103
Cash/cash equivalents at the month/year end:	554 579	528 251	720 554	763 504	723 166	954 620	1 051 313	1 011 061	1 286 638	1 285 260	1 279 491	122 998	122 998	133 103	146 389

Capital Expenditure Trend

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

Month	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	6 733	26 859	26 859	10 014	10 014	26 859	16 846	62,7%	3%
August	28 802	26 859	26 859	25 382	25 382	53 719	28 337	52,8%	7%
September	42 801	26 859	26 859	24 052	24 052	80 578	56 526	70,2%	7%
October	33 028	26 859	26 859	15 064	15 064	107 437	92 373	86,0%	4%
November	31 288	29 420	29 420	46 308	46 308	136 857	90 549	66,2%	13%
December	39 255	29 420	29 420	25 534	25 534	166 277	140 743	84,6%	7%
January	6 883	29 420	29 420	9 222	9 222	195 697	186 475	95,3%	3%
February	26 032	33 075	33 075	20 231	20 231	228 772	208 541	91,2%	6%
March	38 859	33 075	33 075	17 788	17 788	261 848	244 060	93,2%	5%
April	13 333	33 075	33 075	35 899	35 899	294 923	259 024	87,8%	0
May	20 793	33 075	33 075	44 791	35 899	327 998	292 099	89,1%	0
June	16 406	33 075	33 075	-	-	361 074	361 074	100,0%	-
Total Capital expenditure	304 213	361 074	361 074	274 286					

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



Capital Expenditure on New Assets by Asset Class

DC43 Harry Gwala - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M11

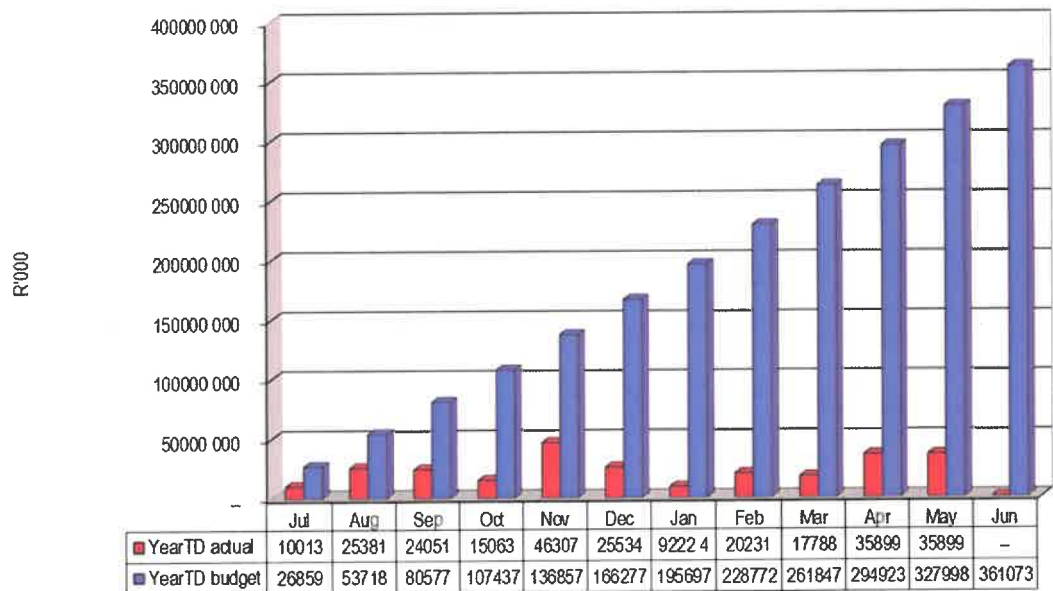
Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	284 128	282 223	305 028	44 642	252 906	277 327	24 422	8,8%	305 028
Water Supply Infrastructure	219 163	270 019	276 040	42 238	227 667	251 965	24 298	9,6%	276 040
Dams and Weirs	24 469	59 786	33 450	2 809	32 664	33 336	672	2,0%	33 450
Boreholes	3 346	–	16 483	4 154	4 154	13 187	9 033	68,5%	16 483
Reservoirs	–	–	–	–	–	–	–	–	–
Pump Stations	18 006	29 516	20 037	–	20 174	19 548	(626)	-3,2%	20 037
Water Treatment Works	–	–	–	–	–	–	–	–	–
Bulk Mains	50 385	95 999	79 969	12 747	71 970	74 127	2 158	2,9%	79 969
Distribution	122 957	84 718	126 101	22 528	98 706	111 767	13 061	11,7%	126 101
Distribution Points	–	–	–	–	–	–	–	–	–
PRV Stations	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure	64 965	12 204	28 988	2 405	25 239	25 362	124	0,5%	28 988
Pump Station	12 051	1 739	1 234	–	1 234	1 152	(82)	-7,1%	1 234
Reticulation	52 914	5 217	25 476	2 405	21 727	21 967	240	1,1%	25 476
Waste Water Treatment Works	–	2 000	2 278	–	2 278	2 108	(170)	-8,0%	2 278
Outfall Sewers	–	–	–	–	–	–	–	–	–
Toilet Facilities	–	3 248	–	–	–	135	135	100,0%	–
Capital Spares	–	–	–	–	–	–	–	–	–
Other assets	–	6 250	4 280	–	–	4 153	4 153	100,0%	4 280
Operational Buildings	–	4 250	3 080	–	–	2 960	2 960	100,0%	3 080
Municipal Offices	–	4 250	3 080	–	–	2 960	2 960	100,0%	3 080
Housing	–	2 000	1 200	–	–	1 193	1 193	100,0%	1 200
Staff Housing	–	2 000	1 200	–	–	1 193	1 193	100,0%	1 200
Intangible Assets	–	796	1 475	–	–	1 273	1 273	100,0%	1 475
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	796	1 475	–	–	1 273	1 273	100,0%	1 475
Water Rights	–	–	–	–	–	–	–	–	–
Effluent Licenses	–	–	–	–	–	–	–	–	–
Solid Waste Licenses	–	–	–	–	–	–	–	–	–
Computer Software and Applications	–	796	1 475	–	–	1 273	1 273	100,0%	1 475
Load Settlement Software Applications	–	–	–	–	–	–	–	–	–
Unspecified	–	–	–	–	–	–	–	–	–
Computer Equipment	943	2 000	1 400	131	301	1 353	1 052	77,7%	1 400
Computer Equipment	943	2 000	1 400	131	301	1 353	1 052	77,7%	1 400
Furniture and Office Equipment	2 306	4 980	7 901	18	1 985	6 902	4 917	71,2%	7 901
Furniture and Office Equipment	2 306	4 980	7 901	18	1 985	6 902	4 917	71,2%	7 901
Machinery and Equipment	1 306	2 588	5 100	–	3 756	4 607	851	18,5%	5 100
Machinery and Equipment	1 306	2 588	5 100	–	3 756	4 607	851	18,5%	5 100
Transport Assets	986	600	–	–	–	70	70	100,0%	–
Transport Assets	986	600	–	–	–	70	70	100,0%	–
Total Capital Expenditure on new assets	289 670	299 437	325 184	44 791	258 948	295 686	36 738	12,4%	325 184

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 - M11

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	19 968	-	10 728	18 835	8 106	43,0%	19 968
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	2 245	970	10 883	-	2 215	9 693	7 478	77,1%	10 883
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	2 245	970	10 883	-	2 215	9 693	7 478	77,1%	10 883
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	16 075	9 085	-	8 513	9 142	628	6,9%	9 085
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	-	16 075	9 085	-	8 513	9 142	628	6,9%	9 085
Machinery and Equipment	-	80	-	-	59	9	(50)	-533,0%	-
Machinery and Equipment	-	80	-	-	59	9	(50)	-533,0%	-
Transport Assets	2 557	4 883	6 039	-	3 256	5 348	2 092	39,1%	6 039
Transport Assets	2 557	4 883	6 039	-	3 256	5 348	2 092	39,1%	6 039
Total Capital Expenditure on renewal of existing assets	4 802	22 007	26 006	-	14 043	24 192	10 149	42,0%	26 006

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 - M11 May

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	63 641	4 106	47 236	56 561	9 324	16,5%	63 641
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	39 357	41 300	63 641	4 106	47 236	56 561	9 324	16,5%	63 641
Dams and Weirs							-	-	
Boreholes							-	-	
Reservoirs	19 046	21 800	34 103	2 836	25 855	29 826	3 971	13,3%	34 103
Pump Stations	9 615	10 500	15 249	451	11 613	13 424	1 811	13,5%	15 249
Water Treatment Works							-	-	
Bulk Mains							-	-	
Distribution							-	-	
Distribution Points							-	-	
PRV Stations							-	-	
Capital Spares	10 696	9 000	14 289	818	9 768	13 311	3 543	26,6%	14 289
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-
Community Assets	87	77	117	-	77	102	26	25,0%	117
Community Facilities	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	87	77	117	-	77	102	26	25,0%	117
Indoor Facilities	87	77	117	-	77	102	26	25,0%	117
Outdoor Facilities							-	-	
Capital Spares							-	-	
Other assets	4 272	6 212	4 061	833	3 582	3 974	392	9,9%	4 061
Operational Buildings	4 272	6 212	4 061	833	3 582	3 974	392	9,9%	4 061
Municipal Offices	4 272	6 212	4 061	833	3 582	3 974	392	9,9%	4 061
Pay/Enquiry Points							-	-	
Computer Equipment	16	70	82	-	41	74	33	44,6%	82
Computer Equipment	16	70	82	-	41	74	33	44,6%	82
Transport Assets	49	350	653	478	481	593	112	18,9%	653
Transport Assets	49	350	653	478	481	593	112	18,9%	653
Total Repairs and Maintenance Expenditure	43 781	48 009	68 553	5 417	51 416	61 304	9 887	16,1%	68 553

2.7 Municipal Manager's Quality's Certificate

Quality Certificate

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

- The monthly budget statements.

For the month of May 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 10/06/2025