

Harry Gwala District Municipality

MFMA s71 report for the period ending 30 April 2025.



In-Year Report of the Municipality

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

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Glossary

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

AFS – Annual Financial Statements

Budget – The financial plan of the Municipality.

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

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

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

FMG – Financial Management Grant.

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

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

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

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

MIG – Municipal Infrastructure Grant.

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

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

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

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

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

YTD – Year to date

YoY – Year on Year

DBSA – Development Bank of South Africa

PURPOSE

To table a report on the Implementation of the current budget and the financial state of the Municipality in terms of Section 71 of the Municipal Finance Management Act (MFMA) for the period ending 30 April 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

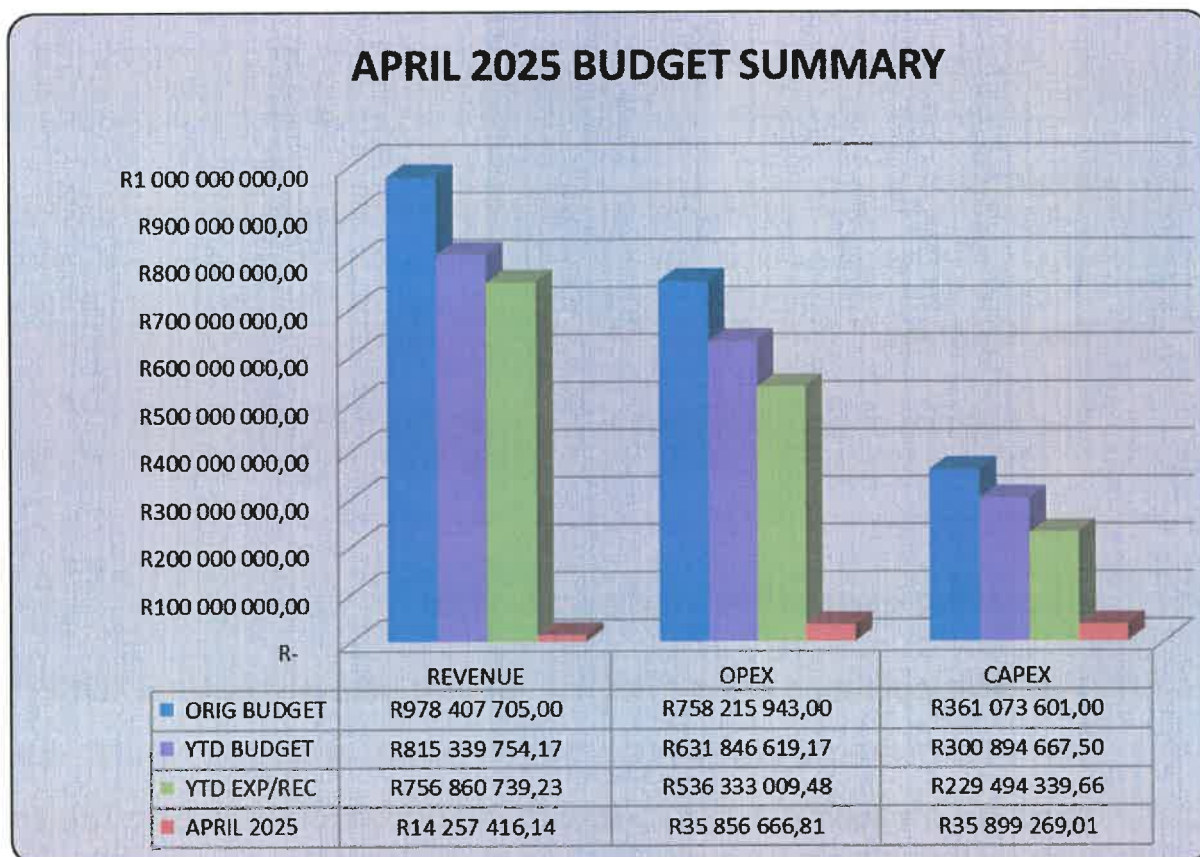
The balance of borrowings does not have the long term loans.

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 30 April amounted to R536, 3m against a year to date (YTD) budget of R631, 8m. The actual YTD expenditure represented 85% of the planned.

Capital expenditure

The total capital budget for the current year amounts to R361m. The YTD expenditure on capital amounts to R229, 4million, or 76% 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 April 2025 was R424, 5million. 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 APRIL 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	53 196	259	(22 625)	-	79 829
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	52 451	269	(15 872)	44 675	81 523
FIRST NATIONAL BANK	M	ADMIN CALL	Fixed	24 158	89	(24 000)	-	257
FIRST NATIONAL BANK	M	FIXED DEPOSIT	Fixed	66 973	362	(10 581)	-	66 754
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	2 519	12	-	-	2 531
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	93 672	485	-	-	94 157
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	1 943	10	-	-	1 963
FIRST NATIONAL BANK	M	FIXED DEPOSIT	Fixed	1 250	6	-	-	1 256
FNB BANK	M	FIXED DEPOSIT	Fixed	52 628	-	-	-	52 628
STANDARD BANK	M	FIXED DEPOSIT	Fixed	55 913	798	-	-	56 711
FIRST NATIONAL BANK	M	CURRENT ACCOUNT	Fixed	35 720	-	(29 818)	-	5 902
Municipality sub-total				480 423	2 300	(102 896)	44 675	424 500
TOTAL INVESTMENTS AND INTEREST				480 423	2 300	(102 896)	44 675	424 500

Allocations received (National & Provincial Grants)

All DORA and provincial grants allocations for 2024/2025 have been received as per payment schedule. The total grants received as at 30 April 2025 was R 820, 3million. Conditional Grants amounting to R 328, 5million and the equitable share is R 491, 8million. No conditional grant received in the month ending 30 April 2025.

Spending on Grants

Spending on grants amounted to R229, 4million or 76% for the month ending April 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 - M10 April

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	7 410	64 142	64 137	5	0%	79 208
Investment revenue	21 988	17 435	24 590	2 603	23 507	18 822	4 685	25%	24 590
Transfers and subsidies - Operational	477 532	532 623	532 623	1 011	514 058	443 853	70 205	0	532 623
Other own revenue	19 807	17 721	18 130	1 269	13 865	15 013	(1 128)	-8%	-
Total Revenue (excluding capital transfers and contributions)	581 885	638 975	654 552	12 293	615 591	541 825	73 766	14%	654 552
Employee costs	256 039	273 607	274 098	21 870	211 519	228 302	(16 783)	-7%	274 098
Remuneration of Councillors	6 932	8 606	7 665	589	6 329	6 607	(278)	-4%	7 665
Depreciation and amortisation	236 930	101 837	102 367	(51 056)	16 835	85 183	(68 348)	-80%	102 367
Interest	2	115	95	-	-	84	(84)	-100%	95
Inventory consumed and bulk purchases	33 588	36 810	38 311	2	24 164	31 575	(7 411)	-23%	38 311
Transfers and subsidies	-	6 700	6 300	-	-	5 343	(5 343)	-100%	6 300
Other expenditure	255 958	288 262	329 381	13 397	226 430	264 890	(38 461)	-15%	329 381
Total Expenditure	789 459	715 937	758 216	(15 200)	485 277	621 984	(136 708)	-22%	758 216
Surplus/(Deficit)	(197 574)	(76 962)	(103 664)	27 482	130 314	(80 159)	210 474	-263%	(103 664)
Transfers and subsidies - capital (monetary allocations)	332 319	318 124	323 856	1 965	141 270	268 402	(128 133)	-48%	323 856
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	134 745	241 161	220 192	29 457	271 584	188 243	82 341	44%	220 192
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	134 745	241 161	220 192	29 457	271 584	188 243	82 341	44%	220 192
Capital expenditure & funds sources									
Capital expenditure	309 604	322 312	361 074	35 899	229 494	294 923	(65 429)	-22%	361 074
Capital transfers recognised	298 048	276 944	281 864	23 303	197 684	234 487	(36 803)	-16%	281 864
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	11 555	45 368	79 210	12 596	31 811	60 437	(28 626)	-47%	79 210
Total sources of capital funds	309 604	322 312	361 074	35 899	229 494	294 923	(65 429)	-22%	361 074
Financial position									
Total current assets	243 572	208 559	186 049		462 313				186 049
Total non current assets	2 997 178	3 446 319	3 258 932		3 209 822				3 258 932
Total current liabilities	135 087	124 087	121 273		294 906				121 273
Total non current liabilities	30 536	29 389	30 536		30 536				30 536
Community wealth/Equity	3 262 762	3 301 382	3 314 142		3 346 693				3 314 142
Cash flows									
Net cash from (used) operating	1 800 878	326 348	277 611	51 522	1 305 324	231 343	(1 073 961)	-464%	277 611
Net cash from (used) investing	(309 604)	(322 312)	(361 074)	(35 899)	(229 494)	(300 895)	(71 400)	24%	(361 074)
Net cash from (used) financing	(355)	(2 969)	(2 969)	-	-	(2 475)	(2 475)	100%	(2 969)
Cash/cash equivalents at the month/year end	1 615 561	152 288	143 561	1 285 260	1 285 260	157 966	(1 127 294)	-714%	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	7 348	4 587	3 912	4 243	3 171	4 025	26 484	188 953	242 722
Creditors Age Analysis									
Total Creditors	202	717	-	91	-	-	-	-	1 010

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) - M10 April

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Functional									
<i>Governance and administration</i>	490 123	510 213	519 286	2 720	517 551	430 621	86 930	20%	519 286
Executive and council	-	-	-	-	-	-	-	-	-
Finance and administration	490 123	510 213	519 286	2 720	517 551	430 621	86 930	20%	519 286
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	42	17	17	2	23	14	9	64%	17
Community and social services	42	17	17	2	23	14	9	64%	17
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	-	21 530	29 543	-	-	23 951	(23 951)	-100%	29 543
Planning and development	-	21 530	29 543	-	-	23 951	(23 951)	-100%	29 543
Road transport	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	434 040	425 338	429 562	11 536	239 287	356 641	(117 354)	-33%	429 562
Energy sources	-	-	-	-	-	-	-	-	-
Water management	420 226	409 956	414 271	10 443	228 217	343 877	(115 660)	-34%	414 271
Waste water management	13 814	15 382	15 291	1 093	11 070	12 764	(1 694)	-13%	15 291
Waste management	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	924 204	957 098	978 408	14 257	756 861	811 227	(54 366)	-7%	978 408
Expenditure - Functional									
<i>Governance and administration</i>	282 513	328 884	352 081	10 044	221 253	287 656	(66 403)	-23%	352 081
Executive and council	30 252	45 410	44 293	3 339	28 581	37 172	(8 591)	-23%	44 293
Finance and administration	243 702	271 416	298 447	6 163	186 164	242 354	(56 190)	-23%	298 447
Internal audit	8 559	12 058	9 342	543	6 508	8 130	(1 622)	-20%	9 342
<i>Community and public safety</i>	19 285	24 662	22 273	358	14 206	19 120	(4 914)	-26%	22 273
Community and social services	19 285	24 662	22 273	358	14 206	19 120	(4 914)	-26%	22 273
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	294 606	175 539	171 711	(38 197)	80 123	144 274	(64 150)	-44%	171 711
Planning and development	294 606	175 539	171 711	(38 197)	80 123	144 274	(64 150)	-44%	171 711
Road transport	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	193 055	186 601	211 951	12 596	169 695	170 756	(1 062)	-1%	211 951
Energy sources	-	-	-	-	-	-	-	-	-
Water management	192 868	185 685	211 200	12 581	169 550	170 087	(538)	0%	211 200
Waste water management	187	937	750	15	145	689	(524)	-78%	750
Waste management	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	250	200	-	-	178	(178)	-100%	200
Total Expenditure - Functional	789 459	715 937	758 216	(15 200)	485 277	621 984	(136 708)	-22%	758 216
Surplus/ (Deficit) for the year	134 745	241 161	220 192	29 457	271 584	189 243	82 341	0,43510806	220 192

This table assess the revenue by department and then the expenditure for the period ending 30 April 2025. Revenue receipts in April have largely constituted of service charges which is water and sanitation. The overall budgeted revenue cash receipt for the month of April is 2% against original budget.

Expenditure by standard classification presents the expenditures by the departments. Infrastructure Services Department has the largest expenditure for the month ending April due to depreciation followed by Water Services Department has the largest expenditure for the month of April 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 R15, 3million.

There is a negative operating expenditure error in the month of April due to the system vendor processed a journal for July 2024 to February 2025 he credited Depreciation on Furniture and Fitting instead of PPE Accumulated Depreciations.

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) - M10 April

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	2 684	516 942	430 256	86 685	20,1%	518 848
Vote 04 - Summary Corporate Services	418	387	387	33	393	323	70	21,8%	387
Vote 05 - Summary Social Services & Development Planning	42	21 547	21 547	2	23	17 956	(17 933)	-99,9%	21 547
Vote 06 - Summary Infrastructure Services	348 937	343 279	347 846	3 255	165 845	289 666	(123 821)	-42,7%	347 846
Vote 07 - Summary Water Services	85 131	82 110	89 780	8 283	73 658	73 027	631	0,9%	89 780
Vote 15 - Other	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	924 204	957 098	978 408	14 257	756 861	811 227	(54 366)	-6,7%	978 408
Expenditure by Vote									
Vote 01 - Summary Council	15 581	21 342	19 059	1 132	14 847	16 416	(1 569)	-9,6%	19 059
Vote 02 - Summary Municipal Manager	23 229	27 993	27 642	3 488	21 696	23 117	(1 421)	-6,1%	27 642
Vote 03 - Summary Budget And Treasury Office	97 677	105 423	100 993	4 176	52 572	85 195	(32 622)	-38,3%	100 993
Vote 04 - Summary Corporate Services	93 168	106 417	116 898	479	82 392	94 970	(12 578)	-13,2%	116 898
Vote 05 - Summary Social Services & Development Planning	56 417	88 372	84 364	1 678	48 598	71 239	(22 641)	-31,8%	84 364
Vote 06 - Summary Infrastructure Services	257 942	125 796	123 524	(40 766)	44 736	103 467	(58 731)	-56,8%	123 524
Vote 07 - Summary Water Services	245 444	240 594	285 735	14 613	220 436	227 580	(7 144)	-3,1%	285 735
Vote 15 - Other	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	789 459	715 937	758 216	(15 200)	485 277	621 984	(136 708)	-22,0%	758 216
Surplus/ (Deficit) for the year	134 745	241 161	220 192	29 457	271 584	189 243	82 341	43,5%	220 192

Statement of financial Performance

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

DC43 Harry Gwala - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

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	6 316	53 515	53 015	500	1%	66 213
Service charges - Waste Water Management	13 256	14 252	12 995	1 094	10 627	11 122	(495)	-4%	12 995
Service charges - Waste management							-		
Sale of Goods and Rendering of Services	178	663	746	6	137	602	(466)	-77%	746
Interest earned from Receivables	16 536	16 655	15 146	1 209	12 335	12 974	(639)	-5%	15 146
Interest from Current and Non Current Assets	21 988	17 435	24 590	2 603	23 507	18 822	4 685	25%	24 590
Operational Revenue	1 241	404	666	53	627	494	133	27%	666
Non-Exchange Revenue							-		
Property rates							-		
Surcharges and Taxes							-		
Fines, penalties and forfeits	478	-	1 572	-	786	943	(157)	-17%	1 572
Licence and permits							-		
Transfers and subsidies - Operational	477 532	532 623	532 623	1 011	514 058	443 853	70 205	16%	532 623
Interest	-	-	-	-	-	-	-		-
Fuel Levy							-		
Operational Revenue	-	-	-	-	-	-	-		-
Gains on disposal of Assets	-	-	-	-	-	-	-		-
Other Gains	1 374	-	-	-	-	-	-		-
Discontinued Operations							-		
Total Revenue (excluding capital transfers and contributions)	591 885	638 975	654 552	12 293	615 591	541 825	73 766	14%	654 552
Expenditure By Type									
Employee related costs	256 039	273 607	274 098	21 870	211 519	228 302	(16 783)	-7%	274 098
Remuneration of councillors	6 932	8 606	7 665	589	6 329	6 607	(278)	-4%	7 665
Bulk purchases - electricity	-	-	-	-	-	-	-		-
Inventory consumed	33 598	36 810	38 311	2	24 164	31 575	(7 411)	-23%	38 311
Debt impairment	10 796	-	-	-	-	-	-		-
Depreciation and amortisation	236 930	101 837	102 367	(51 056)	16 835	85 183	(68 348)	-80%	102 367
Interest	2	115	95	-	-	84	(84)	-100%	95
Contracted services	122 694	152 097	174 217	7 177	123 603	139 963	(16 360)	-12%	174 217
Transfers and subsidies	-	6 700	6 300	-	-	5 343	(5 343)	-100%	6 300
Irrecoverable debts written off	29 995	31 908	39 931	152	8 420	31 404	(22 984)	-73%	39 931
Operational costs	91 283	104 257	115 233	6 068	94 406	93 523	883	1%	115 233
Losses on Disposal of Assets	1 190	-	-	-	-	-	-		-
Other Losses	-	-	-	-	-	-	-		-
Total Expenditure	789 459	715 937	758 216	(15 200)	485 277	621 984	(136 708)	-22%	758 216
Surplus/(Deficit)	(197 574)	(76 962)	(103 664)	27 492	130 314	(80 159)	210 474	(0)	(103 664)
Transfers and subsidies - capital (monetary allocations)	332 319	318 124	323 856	1 965	141 270	269 402	(128 133)	(0)	323 856
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	134 745	241 161	220 192	29 457	271 584	189 243	82 341	0	220 192
Income Tax							-		
Surplus/(Deficit) after income tax	134 745	241 161	220 192	29 457	271 584	189 243	82 341	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	29 457	271 584	189 243	82 341	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	29 457	271 584	189 243	82 341	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 - M10 April)

Vote Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 01 - Summary Council	-	-	-	-	-	-	-	-	-
Vote 02 - Summary Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 03 - Summary Budget And Treasury Office	-	-	-	-	-	-	-	-	-
Vote 04 - Summary Corporate Services	4 385	9 480	14 622	170	7 651	11 555	(3 904)	-34%	14 822
Vote 05 - Summary Social Services & Development Planning	986	5 640	1 513	-	-	2 224	(2 224)	-100%	1 513
Vote 06 - Summary Infrastructure Services	78 007	122 732	112 769	11 725	74 529	95 600	(21 072)	-22%	112 769
Vote 07 - Summary Water Services	226 226	184 460	230 270	24 004	147 314	184 524	(37 209)	-20%	230 270
Vote 15 - Other	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	309 604	322 312	359 374	35 899	229 494	293 903	(64 409)	-22%	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	-	-	1 020	(1 020)	-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	-	-	1 020	(1 020)	-100%	1 700
Total Capital Expenditure	309 604	322 312	361 074	35 899	229 494	294 923	(65 429)	-22%	361 074
Capital Expenditure - Functional Classification									
Governance and administration	4 385	14 205	17 785	170	7 651	14 435	(6 784)	-47%	17 785
Executive and council	-	-	-	-	-	-	-	-	-
Finance and administration	4 385	14 205	17 785	170	7 651	14 435	(6 784)	-47%	17 785
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	986	600	-	-	-	140	(140)	-100%	-
Community and social services	986	600	-	-	-	140	(140)	-100%	-
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	60 631	121 210	106 023	12 056	71 019	90 917	(19 898)	-22%	106 023
Planning and development	60 631	121 210	106 023	12 056	71 019	90 917	(19 898)	-22%	106 023
Road transport	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	243 802	186 297	237 286	23 674	150 824	189 431	(38 607)	-20%	237 286
Energy services	-	-	-	-	-	-	-	-	-
Water management	178 637	176 093	211 636	23 524	130 268	169 633	(39 365)	-23%	211 636
Waste water management	64 965	10 204	25 631	150	20 556	19 798	758	4%	25 631
Waste management	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	309 604	322 312	361 074	35 899	229 494	294 923	(65 429)	-22%	361 074
Funded by:									
National Government	296 048	276 629	274 647	23 303	197 684	229 037	(31 354)	-14%	274 647
Provincial Government	-	-	6 967	-	-	5 226	(5 226)	-100%	6 967
District Municipality	-	315	250	-	-	224	(224)	-100%	250
Transfers recognised - capital	296 048	276 944	281 864	23 303	197 684	234 487	(36 803)	-16%	281 864
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	11 555	45 368	79 210	12 596	31 811	60 437	(28 626)	-47%	79 210
Total Capital Funding	309 604	322 312	361 074	35 899	229 494	294 923	(65 429)	-22%	361 074

As alluded to above, the capital expenditure programme for the period ending 30 April 2025 was R229, 4m which represents 76% of capital expenditure against year to date budget of R300, 8million.

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

Chart 1: 2024/2025 CAPEX

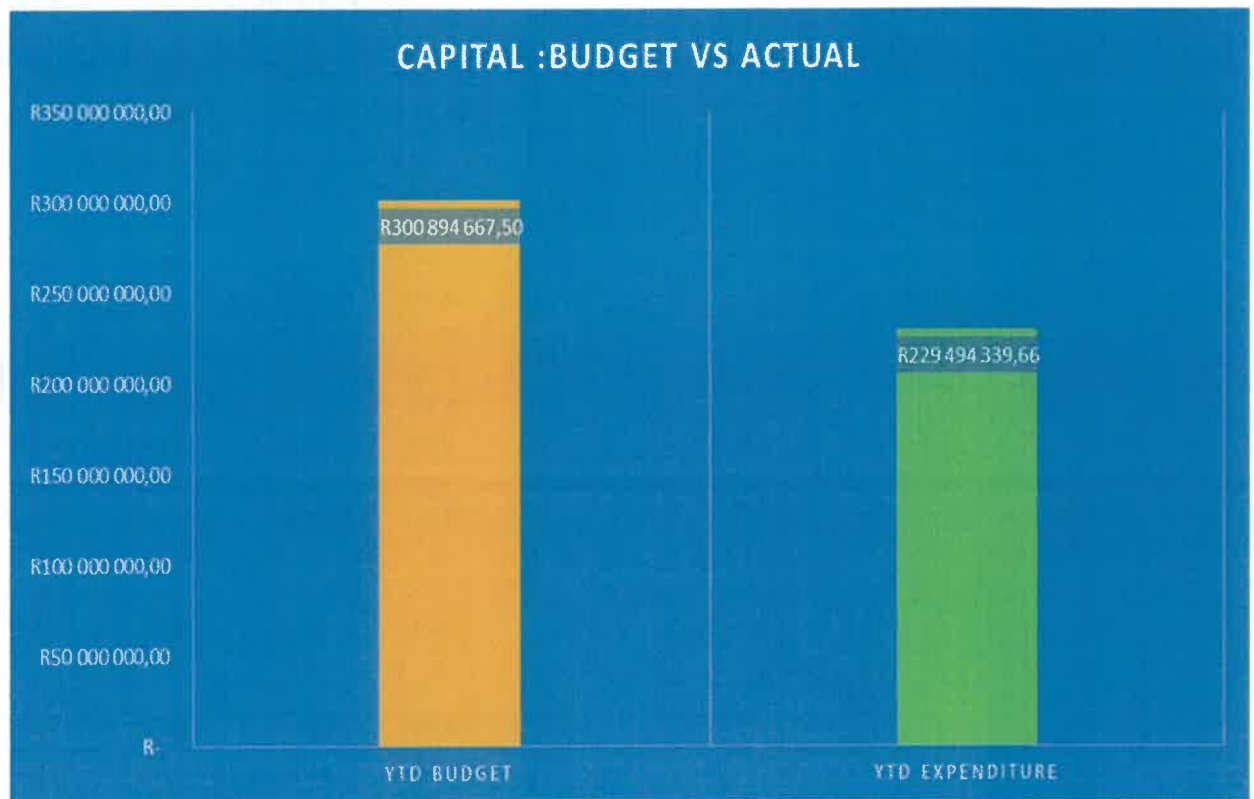


Table C6 displays the financial position of the municipality as at 30 April 2025.

DC43 Harry Gwala - Table C6 Consolidated Monthly Budget Statement - Financial Position - M10 April

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	408 467	143 561
Trade and other receivables from exchange transactions	12 036	29 605	20 680	20 909	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	29 976	18 867
Other current assets	(229)	2	(229)	(216)	(229)
Total current assets	243 572	208 559	186 049	462 313	186 049
Non current assets					
Investments	—	—	—	—	—
Investment property	—	—	—	—	—
Property, plant and equipment	2 996 864	3 444 846	3 256 494	3 209 544	3 256 494
Intangible assets	313	1 473	2 438	278	2 438
Other non-current assets	0	0	0	0	0
Total non current assets	2 997 178	3 446 319	3 258 932	3 209 822	3 258 932
TOTAL ASSETS	3 240 750	3 654 878	3 444 982	3 672 135	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	3 417	3 748
Trade and other payables from exchange transactions	86 935	86 542	83 968	74 314	83 968
Trade and other payables from non-exchange transactions	10 500	1 483	1 483	175 557	1 483
Provision	16 385	17 142	16 385	16 385	16 385
VAT	5 282	7 402	5 282	12 426	5 282
Other current liabilities	—	—	—	—	—
Total current liabilities	135 087	124 097	121 273	294 906	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	325 442	151 809
NET ASSETS	3 075 127	3 501 382	3 293 172	3 346 693	3 293 172
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)	3 075 127	3 501 382	3 293 172	3 346 693	3 293 172
Reserves and funds	—	—	—	—	—
Other	—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	3 075 127	3 501 382	3 293 172	3 346 693	3 293 172

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

DC43 Harry Gwala - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M10 April

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	7 506	58 288	58 125	163	0%	69 750
Other revenue	1 805 797	68 324	67 270	108 988	1 168 803	56 059	1 112 744	1985%	67 270
Transfers and Subsidies - Operational	473 045	512 493	512 493	-	499 995	427 078	72 917	17%	512 493
Transfers and Subsidies - Capital	326 130	318 124	323 856	-	320 389	269 880	50 509	19%	323 856
Interest	21 988	18 053	24 590	2 603	23 507	20 492	3 015	15%	24 590
Dividends							-		
Payments									
Suppliers and employees	(888 412)	(652 698)	(720 334)	(67 576)	(765 658)	(600 278)	165 379	-28%	(720 334)
Interest	-	(142)	(15)	-	-	(12)	(12)	100%	(15)
Transfers and Subsidies	-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES	1 800 878	326 348	277 611	51 522	1 305 324	231 343	(1 073 981)	-464%	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)	(35 899)	(229 494)	(300 895)	(71 400)	24%	(361 074)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(309 604)	(322 312)	(361 074)	(35 899)	(229 494)	(300 895)	(71 400)	24%	(361 074)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans							-		
Borrowing long term/refinancing							-		
Increase (decrease) in consumer deposits	(355)	(569)	(569)	-	-	(475)	475	-100%	(569)
Payments									
Repayment of borrowing	-	(2 400)	(2 400)	-	-	(2 000)	(2 000)	100%	(2 400)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(355)	(2 969)	(2 969)	-	-	(2 475)	(2 475)	100%	(2 969)
NET INCREASE/ (DECREASE) IN CASH HELD	1 490 920	1 067	(86 432)	15 622	1 075 830	(72 027)			(86 432)
Cash/cash equivalents at beginning:	124 641	151 221	229 993	1 269 638	209 430	229 993			209 430
Cash/cash equivalents at month/year end:	1 615 561	152 288	143 561	1 285 260	1 285 260	157 966			122 998

PART 2 – SUPPORTING DOCUMENTATION

2.1 Debtors Analysis

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

Table 2.1.1: Debtors Age Analysis by Income Source

DC43 Harry Gwala - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

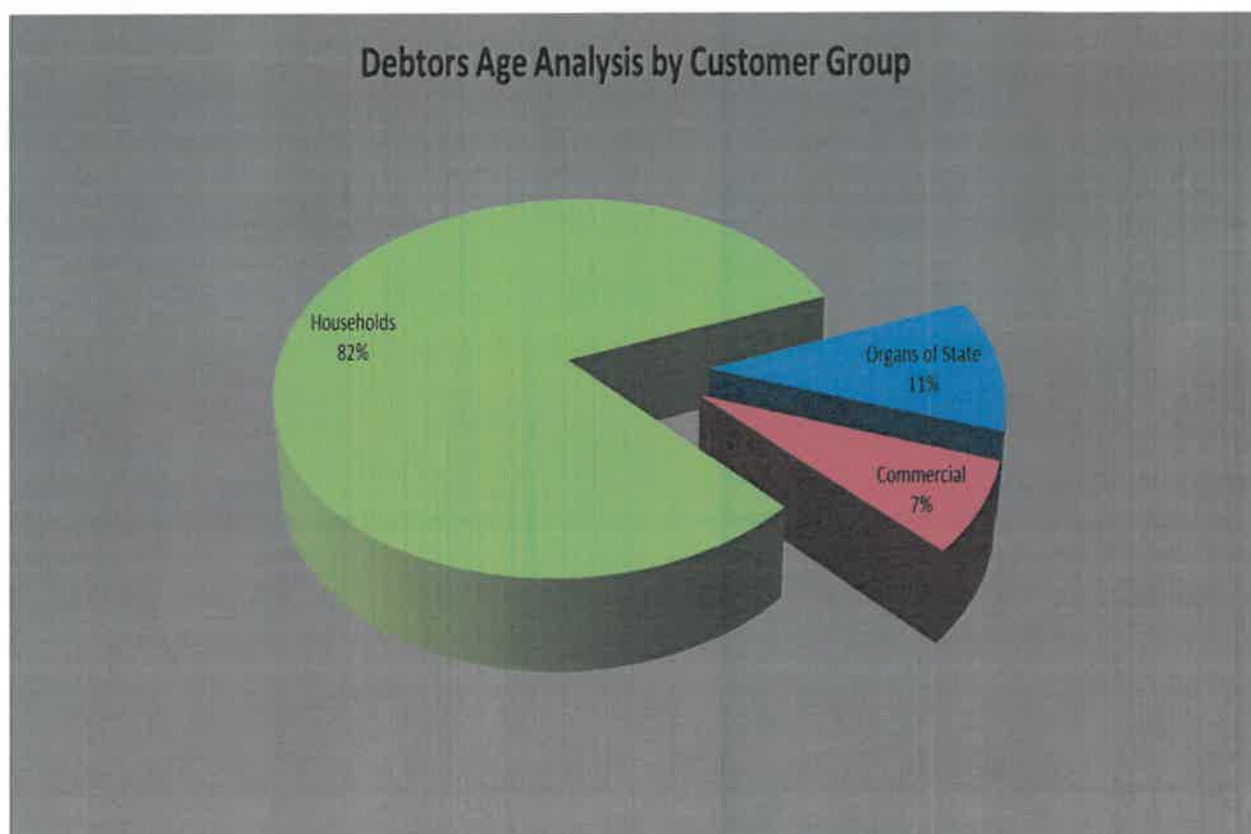
Description	Budget Year 2024/25									Total over 90 days
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	
R thousands										
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	4 717	2 944	2 511	2 724	2 035	2 584	17 001	121 294	155 809	145 637
Trade and Other Receivables from Exchange Transactions - Electricity									-	-
Receivables from Non-exchange Transactions - Property Rates									-	-
Receivables from Exchange Transactions - Waste Water Management	1 843	1 150	981	1 064	795	1 009	6 642	47 385	60 869	56 895
Receivables from Exchange Transactions - Waste Management									-	-
Receivables from Exchange Transactions - Property Rental Debtors									-	-
Interest on Arrear Debtor Accounts	788	492	420	455	340	432	2 842	20 275	26 045	24 344
Recoverable unauthorised, irregular, fruitless and wasteful expenditure									-	-
Other									-	-
Total By Income Source	7 348	4 587	3 912	4 243	3 171	4 025	26 484	188 953	242 722	226 876
2023/24 - totals only	9663551	5074950	3432549	4268177	2829621	3078932	27021547	171731439	227 101	208 930
Debtors Age Analysis By Customer Group										
Organs of State	4 735	2 002	1 614	1 820	569	1 025	7 774	6 587	26 127	17 775
Commercial	617	406	258	348	330	376	2 216	13 186	17 737	16 455
Households	1 996	2 179	2 039	2 076	2 272	2 623	16 494	169 181	198 859	192 646
Other									-	-
Total By Customer Group	7 348	4 587	3 912	4 243	3 171	4 025	26 484	188 953	242 722	226 876

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

Chart 2: Debtors Age Analysis by Customer Group

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

- ✓ Households: 82%
- ✓ Government 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

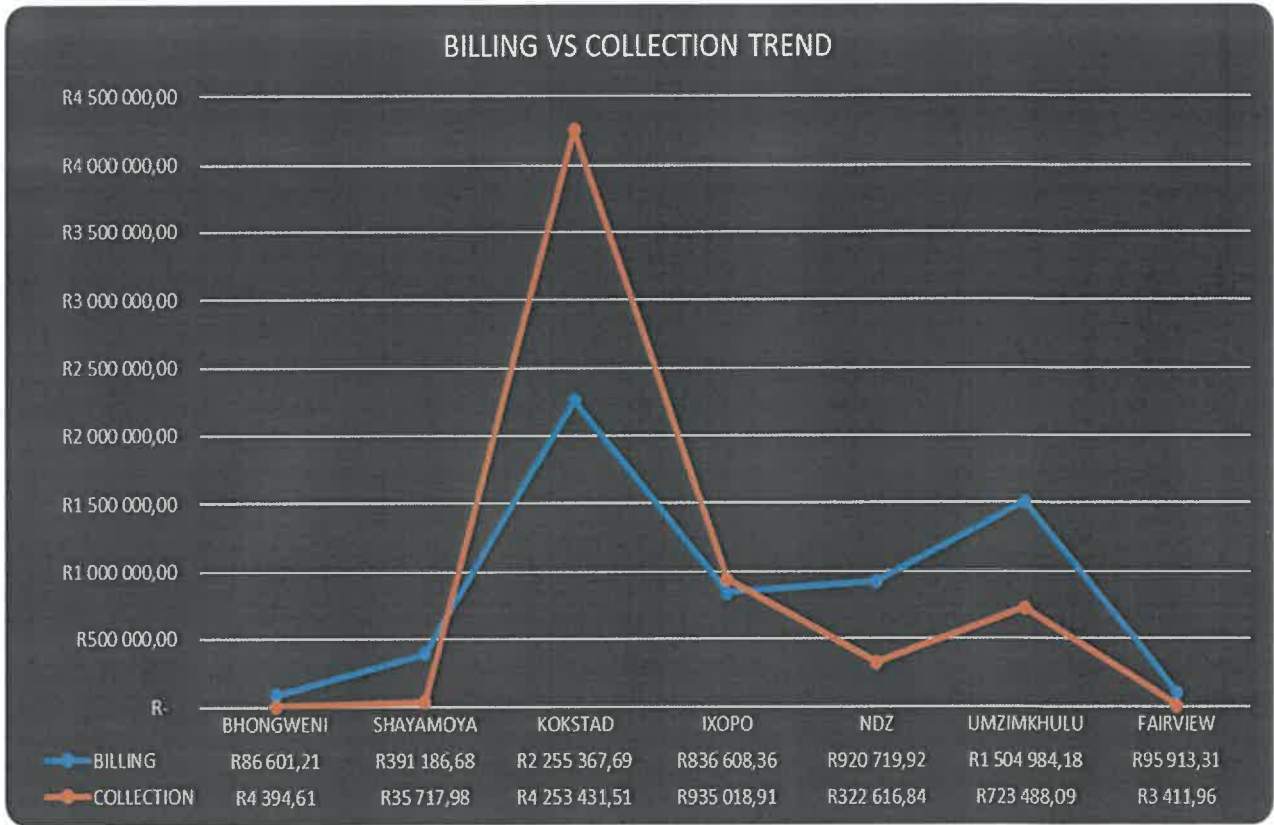
AREA	AMOUNT		
		APRIL 2025	MARCH 2025
Unallocated receipts	R 10 562	0%	1%
Bhongweni	R 4 395	0%	0%
Shayamoya	R 35 718	1%	0%
Kokstad	R 4 253 432	68%	40%
Ixopo	R 935 019	15%	34%
NDZ	R 322 617	9%	9%
Umzimkulu	R 727 338	5%	16%
Fairview	R 3 412	0%	0%
TOTAL RECEIPTS INCL VAT	R 6 288 642	100%	100%

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 April 2025 is R6, 2million. The collection for prepaid in the month of April is R 1, 181,228. Total cash collected including prepaid for the month ending 30 April 2025 is R 7,469,870.

BILLING VS COLLECTION

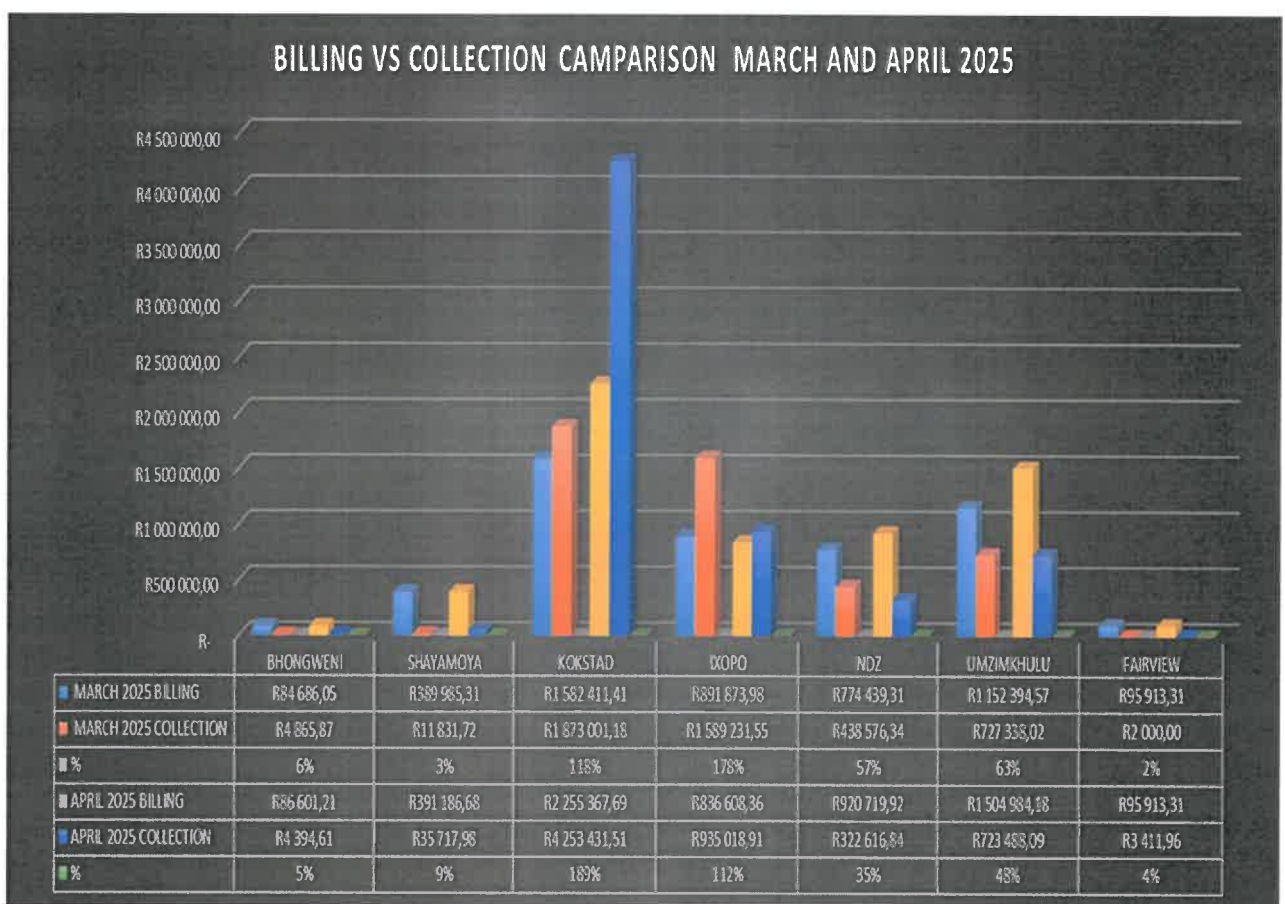
Billing vs Collection trend for April 2025

The chart that follows below shows the comparison between billing and collection trend for the period ending 30 April 2025



BILLING VS COLLECTION (COMPARISON BETWEEN MARCH AND APRIL 2025)

The chart that follows below shows the comparison between billing and collection for the period ending 30 April 2025



Debtors age analysis per service

The municipality's total outstanding debtors amounted to R 242,722,359 as at 30 April 2025 compared with the R 241,917,913 as at 31 March 2025. Current debt represents 3% of the total outstanding debt compared with the 3% of March 2025; 30 days and older debt 2% compared with the 2% for March 2025; 60 days and older debt 2% compared with the 2% of March 2025 and 90 days 2% compared with the 2% of March 2025; 120 days to History and older 92% compared with the 91% for March 2025.

Current debt increased with R 804,446 to R 242,722,359 in the month ending 30 April compared with the R 241,917,913 as at 31 March 2025; 30 days + debt Decreased with R 782,596; 60 days + decreased with R 1,943,233; 90 days + debt increased with R 1,038,274 and 120 + days and older debt as at 30 April 2025 has increased with R 2,042,372 to R 222,632,912 compared with the R 220,590,540 for March 2025.

Debtors age analysis per debtor type

Business debtors owes the municipality R 17,229,816 (7%); Municipal debtors R 1,170,133 (0%); domestic debtors R 184,895,604 (76%); Government accounts R 24,922,874 (10%); Indigent debtors R 8,663,452 (4%); Deceased R 1,096,778 (0%) and other debtors R 4,743,702 (2%) of the total outstanding debt of R 242,722,359.

2.2 Creditors Analysis

Table SC presents the aged creditors as at 30 April 2025

DC43 Harry Gwala - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description R thousands	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	
Creditors Age Analysis By Customer Type									
Bulk Electricity									-
Bulk Water									-
PAYE deductions									-
VAT (output less input)									-
Pensions / Retirement deductions									-
Loan repayments									-
Trade Creditors									-
Auditor General									-
Other	202	717	-	91	-	-	-	-	1 010
Medical Aid deductions									-
Total By Customer Type	202	717	-	91	-	-	-	-	1 010

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 30 April 2025.

Cash and Bank Balances (Investments)

Monthly budget statement- Investment Portfolio

CASH AND INVESTMENT REGISTER AS AT 30 APRIL 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	93 196	259	(22 625)	-	70 829
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	52 451	269	(15 872)	44 675	81 523
FIRST NATIONAL BANK	M	ADMIN CALL	Fixed	24 158	99	(24 000)	-	257
FIRST NATIONAL BANK	M	FIXED DEPOSIT	Fixed	66 973	362	(10 581)	-	56 754
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	2 519	12	-	-	2 531
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	93 672	485	-	-	94 157
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	1 943	10	-	-	1 953
FIRST NATIONAL BANK	M	FIXED DEPOSIT	Fixed	1 250	6	-	-	1 256
FNB BANK	M	FIXED DEPOSIT	Fixed	52 628	-	-	-	52 628
STANDARD BANK	M	FIXED DEPOSIT	Fixed	55 913	798	-	-	56 711
FIRST NATIONAL BANK	M	CURRENT ACCOUNT	Fixed	35 720	-	(29 819)	-	5 902
Municipality sub-total				480 423	2 300	(102 898)	44 675	424 500
TOTAL INVESTMENTS AND INTEREST				480 423	2 300	(102 898)	44 675	424 500

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 - M10 April

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	1 011	514 058	427 078	86 980	20,4%	512 493
Energy Efficiency and Demand Side Management Grant	-	-	-	-	-	-	-	-	-
Equitable Share	463 631	491 837	491 837	-	491 837	409 864	81 973	20,0%	491 837
Expanded Public Works Programme Integrated Grant	5 823	4 460	4 460	-	3 121	3 717	(596)	-16,0%	4 460
Integrated National Electrification Programme Grant	-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant	1 200	1 200	1 200	53	424	1 000	(576)	-57,6%	1 200
Municipal Disaster Relief Grant	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	4 487	12 498	12 498	958	17 856	10 415	7 441	71,4%	12 498
Rural Road Asset Management Systems Grant	2 391	2 498	2 498	-	819	2 082	(1 262)	-80,6%	2 498
Water Services Infrastructure Grant	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
Provincial Government:	-	130	130	-	-	108	(108)	-100,0%	130
Capacity Building and Other Grants	-	130	130	-	-	108	(108)	-100,0%	130
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
District Municipality:	-	20 000	20 000	-	-	16 667	(16 667)	-100,0%	20 000
Specify (Add grant description)	-	20 000	20 000	-	-	16 667	(16 667)	-100,0%	20 000
Other grant providers:	-	-	-	-	-	-	-	-	-
Chemical Industry Seta	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	477 532	532 623	532 623	1 011	514 058	443 853	70 205	15,8%	532 623
Capital Transfers and Grants									
National Government:	332 319	318 124	315 844	1 965	141 270	263 393	(122 123)	-46,4%	315 844
Integrated National Electrification Programme Grant	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	242 319	218 124	215 844	1 965	107 392	180 060	(72 668)	-40,4%	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	83 333	(49 456)	-59,3%	100 000
Provincial Government:	-	-	8 013	-	-	6 009	(6 009)	-100,0%	8 013
Infrastructure Grant	-	-	8 013	-	-	6 009	(6 009)	-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	1 965	141 270	269 402	(128 133)	-47,6%	323 856
TOTAL RECEIPTS OF TRANSFERS & GRANTS	809 852	850 747	856 480	2 975	655 327	713 255	(57 928)	-8,1%	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 - M10 April

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	680 056	632 656	642 214	(19 964)	398 121	532 951	(134 830)	-25,3%	642 214
Energy Efficiency and Demand Side Management Grant	-	-	-	-	-	-	-	-	-
Equitable Share	662 032	608 896	616 676	(21 290)	378 369	512 084	(133 715)	-26,1%	616 676
Expanded Public Works Programme Integrated Grant	7 177	7 751	8 215	726	7 036	6 738	298	4,4%	8 215
Local Government Financial Management Grant	1 200	1 012	1 257	44	734	991	(257)	-25,9%	1 257
Municipal Disaster Relief Grant	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	7 569	12 498	13 567	555	11 269	11 057	213	1,9%	13 567
Rural Road Asset Management Systems Grant	2 079	2 498	2 498	-	713	2 082	(1 369)	-65,8%	2 498
Water Services Infrastructure Grant	-	-	-	-	-	-	-	-	-
Provincial Government:	-	1 400	1 000	-	-	927	(927)	-100,0%	1 000
Capacity Building and Other Grants	-	1 400	1 000	-	-	927	(927)	-100,0%	1 000
District Municipality:	-	5 587	5 602	-	-	4 665	(4 665)	-100,0%	5 602
Specify (Add grant description)	-	5 587	5 602	-	-	4 665	(4 665)	-100,0%	5 602
Other grant providers:	-	-	-	-	-	-	-	-	-
Chemical Industry Seta	-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	680 056	639 643	648 816	(19 964)	398 121	538 542	(140 422)	-26,1%	648 816
Capital expenditure of Transfers and Grants									
National Government:	298 048	276 629	274 647	23 303	197 684	229 037	(31 354)	-13,7%	274 647
Local Government Financial Management Grant	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	214 739	189 673	187 690	12 865	135 391	156 574	(21 182)	-13,5%	187 690
Regional Bulk Infrastructure Grant	-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	83 310	86 957	86 957	10 438	62 292	72 464	(10 172)	-14,0%	86 957
Provincial Government:	-	-	6 967	-	-	5 226	(5 226)	-100,0%	6 967
Infrastructure Grant	-	-	6 967	-	-	5 226	(5 226)	-100,0%	6 967
District Municipality:	-	315	250	-	-	224	(224)	-100,0%	250
Specify (Add grant description)	-	315	250	-	-	224	(224)	-100,0%	250
Other grant providers:	-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	298 048	276 944	281 864	23 303	197 684	234 487	(36 803)	-15,7%	281 864
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	978 105	916 587	930 680	3 339	595 804	773 029	(177 225)	-22,9%	930 680

2.5 Councillor and Staff Benefits

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

DC43 Harry Gwala - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration R thousands	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
	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	4 586	4 658	5 087	418	4 260	4 139	121	3%	5 087
Pension and UIF Contributions	133	578	54	—	84	167	(83)	-50%	54
Medical Aid Contributions	33	197	3	—	3	48	(45)	-94%	3
Cellphone Allowance	547	566	518	43	432	443	(11)	-3%	518
Other benefits and allowances	1 633	2 607	2 002	128	1 550	1 810	(259)	-14%	2 002
Sub Total - Councillors	6 932	8 606	7 665	589	6 329	6 607	(278)	-4%	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	4 305	4 369	(64)	-1%	5 430
Pension and UIF Contributions	—	4	4	—	—	3	(3)	-100%	4
Medical Aid Contributions	48	51	51	4	40	42	(2)	-6%	51
Performance Bonus	55	181	158	—	69	137	(68)	-49%	158
Motor Vehicle Allowance	1 056	918	1 179	88	978	922	56	6%	1 179
Cellphone Allowance	110	119	120	8	91	100	(9)	-9%	120
Housing Allowances	394	336	398	30	396	317	79	25%	398
Other benefits and allowances	259	299	312	25	245	257	(12)	-5%	312
Payments in lieu of leave	—	384	104	—	—	152	(152)	-100%	104
Sub Total - Senior Managers of Municipality	7 689	7 052	7 756	544	6 124	6 299	(175)	-3%	7 756
% Increase		-8,4%	0,7%						0,7%
Other Municipal Staff									
Basic Salaries and Wages	148 363	154 317	157 293	13 687	131 970	130 383	1 587	1%	157 293
Pension and UIF Contributions	22 634	24 096	23 721	2 070	19 988	19 855	133	1%	23 721
Medical Aid Contributions	10 905	11 412	10 860	1 029	9 459	9 179	280	3%	10 860
Overtime	21 207	22 092	22 942	2 007	19 240	18 020	319	2%	22 942
Performance Bonus	10 668	10 909	10 789	837	8 413	9 019	(606)	-7%	10 789
Motor Vehicle Allowance	19 940	23 900	20 795	785	7 926	18 054	(10 127)	-56%	20 795
Cellphone Allowance	1 086	1 316	1 129	96	947	984	(37)	-4%	1 129
Housing Allowances	652	784	646	53	538	571	(33)	-6%	646
Other benefits and allowances	6 044	7 716	6 116	445	4 656	5 470	(814)	-15%	6 116
Payments in lieu of leave	1 020	657	2 215	191	1 473	1 482	(9)	-1%	2 215
Long service awards	1 312	1 277	1 146	111	592	906	(394)	-40%	1 146
Post-retirement benefit obligations	4 175	—	—	—	—	—	—	—	—
Acting and post related allowance	335	235	357	14	194	269	(75)	-28%	357
Sub Total - Other Municipal Staff	248 340	258 713	258 008	21 326	205 395	215 173	(9 777)	-5%	258 008
% Increase		4,2%	3,9%						3,9%
Total Parent Municipality	262 971	274 370	273 429	22 459	217 848	228 079	(10 231)	-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	—	—	389	(389)	-100%	525
Sub Total - Executive members Board	—	320	525	—	—	389	(389)	-100%	525
% Increase		#DIV/0!	#DIV/0!						#DIV/0!
Other Staff of Entities									
Basic Salaries and Wages	—	7 400	7 604	—	—	6 289	(6 289)	-100%	7 604
Pension and UIF Contributions	—	23	29	—	—	23	(23)	-100%	29
Payments in lieu of leave	—	50	50	—	—	42	(42)	-100%	50
Acting and post related allowance	—	50	126	—	—	87	(87)	-100%	126
In kind benefits	—	—	—	—	—	—	—	—	—
Sub Total - Other Staff of Entities	—	7 523	7 809	—	—	6 441	(6 441)	-100%	7 809
% Increase		#DIV/0!	#DIV/0!						#DIV/0!
Total Municipal Entities	—	7 843	8 334	—	—	6 830	(6 830)	-100%	8 334
TOTAL SALARY, ALLOWANCES & BENEFITS	262 971	282 213	281 762	22 459	217 848	234 909	(17 061)	-7%	281 762
% Increase		7,3%	7,1%						7,1%
TOTAL MANAGERS AND STAFF	256 039	273 287	273 573	21 870	211 519	227 913	(16 393)	-7%	273 573

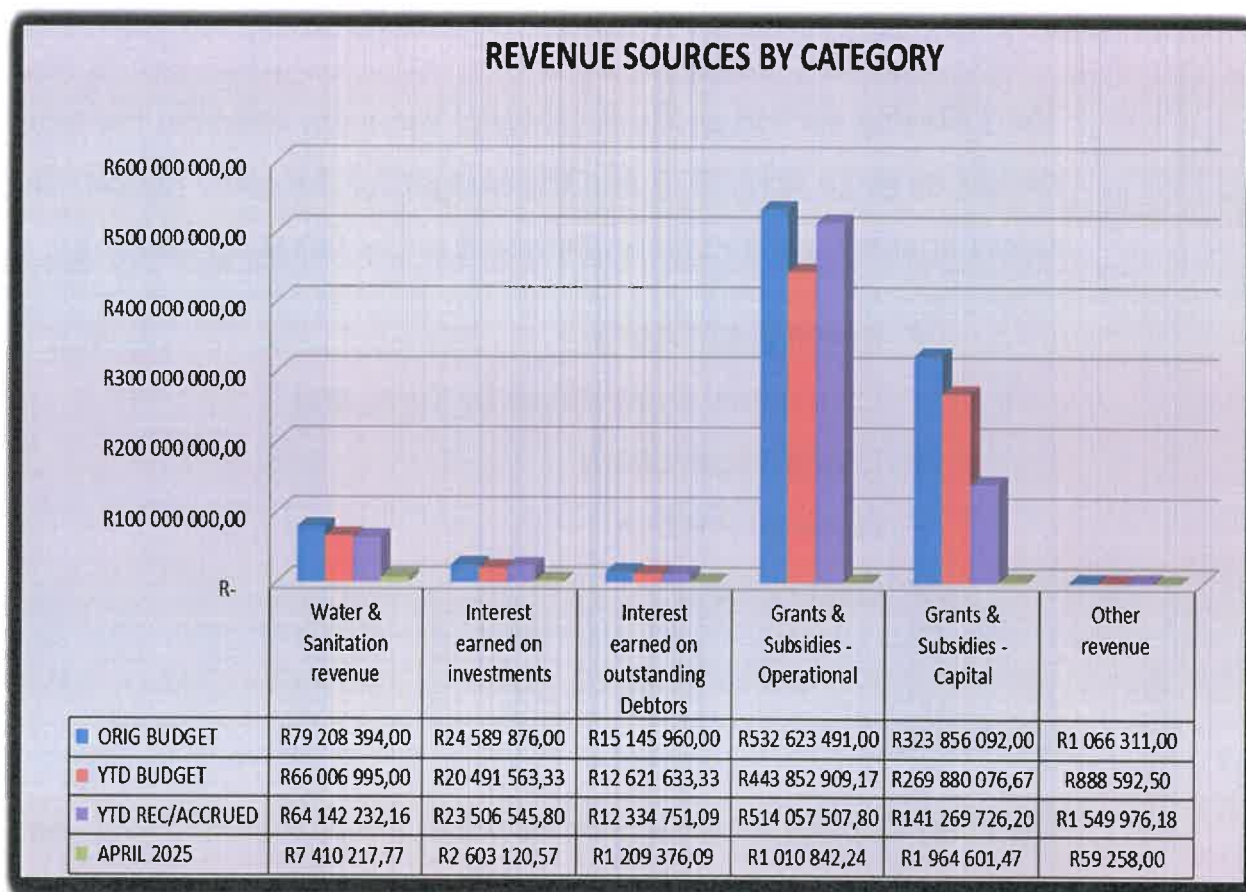
2.6 Material Variances to the SDBIP

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

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

REVENUE

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

Chart 3: Revenue Analysis

Water & Sanitation Charges

The year to date **actual** water & sanitation charges (**billing**) as at 30 April 2025 was R64, 1million against a year to date **budget** of R66million 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 R23, 5m against year to budget of R20, 4m representing overperformance of 15 per cent of the year to date budget.

Transfers Recognised - Operational

The operational grants revenue of R514million against a year to date budget of R443, 8million 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 R141, 2million, or 52% of the planned expenditure. Capital expenditure is mainly funded by means of National grants.

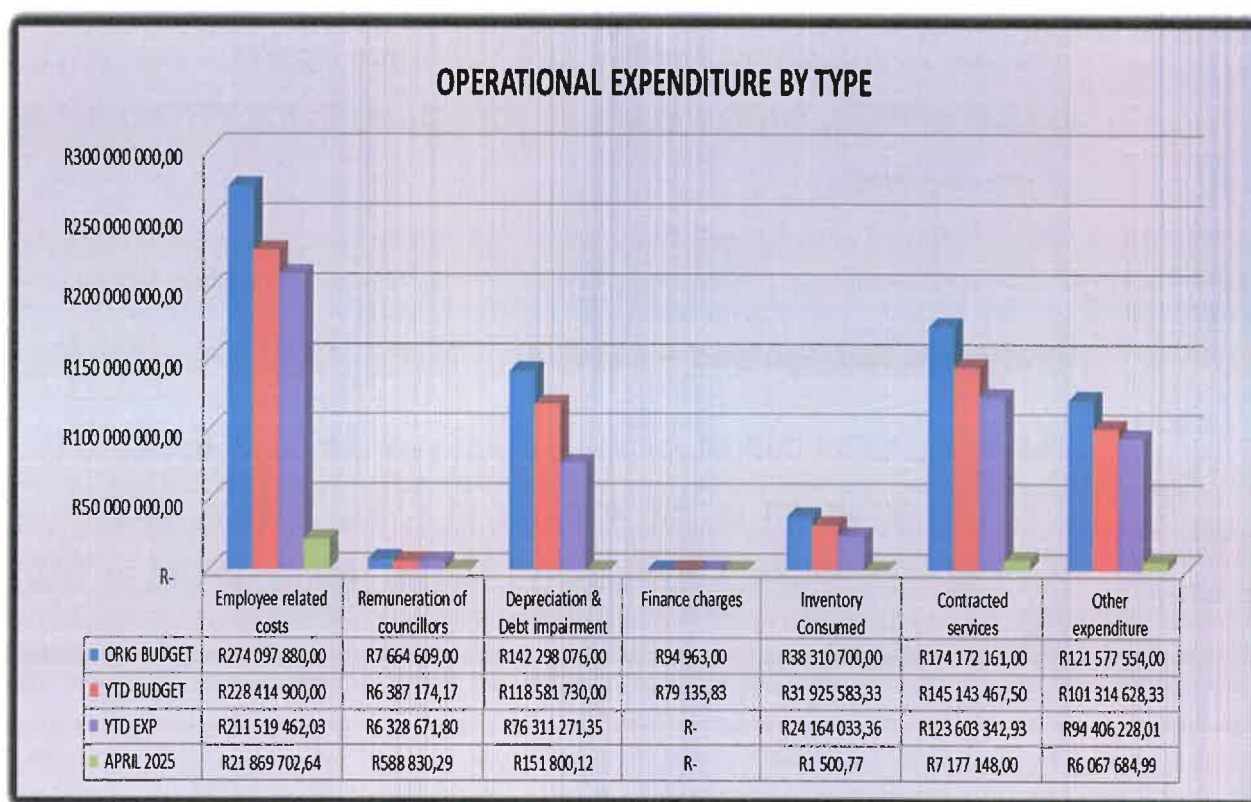
Other Revenue

The YTD performance of other revenue is R 1, 5m against YTD budget of R 888 593 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 R211, 5million against a YTD budget of R228, 4million which is 93% of the YTD budget.

Remuneration of Councillors

The remuneration of councillor's year to date expenditure is at R6, 3m against a YTD budget of R6, 3m representing 100% of the year to date budget.

Finance Charges

The YTD budget for finance charges is R79 136. There was no movement in the month ending April 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 R31, 9million representing 76 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 R123, 6m against a YTD budget of R145, 1million representing 85 per cent of planned expenditure.

Other Expenditure

The YTD expenditure for operating costs was at R94, 4million against a YTD budget of R 101, 3million or 93 per cent and expenditure for the month of April 2025 is R 6million.

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 - M10 April

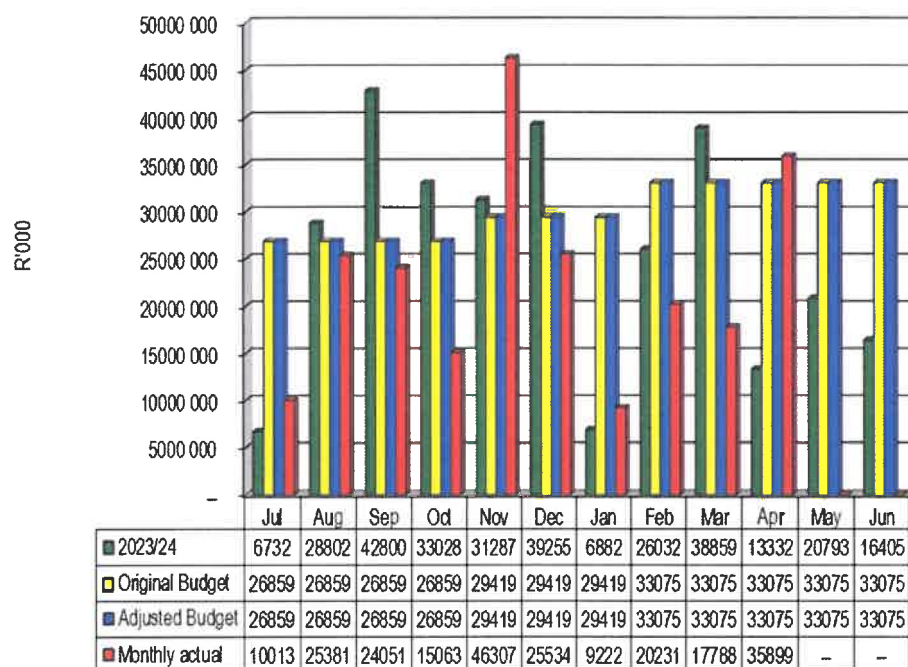
Description	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands															
Cash Receipts By Source															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water revenue	7 440	5 500	6 413	4 205	5 867	3 334	4 671	3 672	3 351	6 496	4 854	2 450	58 252	61 747	65 452
Service charges - Waste Water Management	586	1 123	631	666	942	541	694	330	818	1 010	958	3 199	11 498	12 188	12 920
Interest earned - external investments	1 623	1 240	2 592	3 894	3 552	837	2 709	2 471	1 985	2 603	2 049	(966)	24 590	26 046	27 566
Interest earned - outstanding debtors	-	0	-	-	-	-	-	-	-	-	-	(0)	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	655	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	-	42 708	(30 209)	512 493	573 989	606 254
Other revenue	116 275	89 008	248 324	95 916	108 129	55 636	171 948	37 145	155 648	108 988	5 475	(1 107 793)	65 688	66 285	71 098
Cash Receipts by Source	330 855	80 933	258 028	105 399	120 497	225 284	180 022	44 957	285 510	119 097	56 175	(1 132 664)	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	-	-	64 675	-	26 988	(23 521)	323 856	283 458	325 980
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	(47)	(522)	(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	350 185	119 097	83 116	(1 156 707)	987 391	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	30 859	12 767	22 841	44 476	274 098	287 083	302 076
Remuneration of councillors	330	310	316	313	518	-	629	326	341	313	639	3 630	7 665	8 059	8 482
Interest	-	-	-	-	-	-	-	-	-	-	1	14	15	14	15
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - water & other inventory	-	-	-	-	-	-	-	-	-	-	2 590	28 491	31 081	33 828	35 858
Contracted services	-	-	-	-	-	-	-	-	-	-	-	225 192	245 664	176 365	192 688
Other expenditure	34 484	60 832	66 297	48 955	93 106	65 202	28 718	49 511	41 756	54 051	12 236	(408 820)	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	73 055	87 131	58 779	(107 018)	705 349	660 729	699 368
Other Cash Flows/Payments by Type															
Capital assets	10 014	25 382	24 052	15 064	46 308	25 534	9 222	20 231	17 788	35 899	30 089	101 490	361 074	344 344	371 612
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	200	2 200	2 400	2 400	2 400
Other Cash Flows/Payments	350	950	1 828	4 168	-	878	-	2 687	766	445	1 250	1 680	15 000	10 000	13 000
Total Cash Payments by Type	66 425	107 260	105 223	99 995	160 836	91 782	83 328	85 210	91 609	103 475	90 319	(1 648)	1 083 923	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)	258 577	15 622	(7 203)	(1 155 059)	(86 432)	18 453	23 481
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	1 269 638	1 285 260	1 278 057	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	1 269 638	1 285 260	1 278 057	122 998	122 998	141 451	164 932

Capital Expenditure Trend

DC43 Harry Gwala - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M10 April

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	–	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	229 494					

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 - M10 April

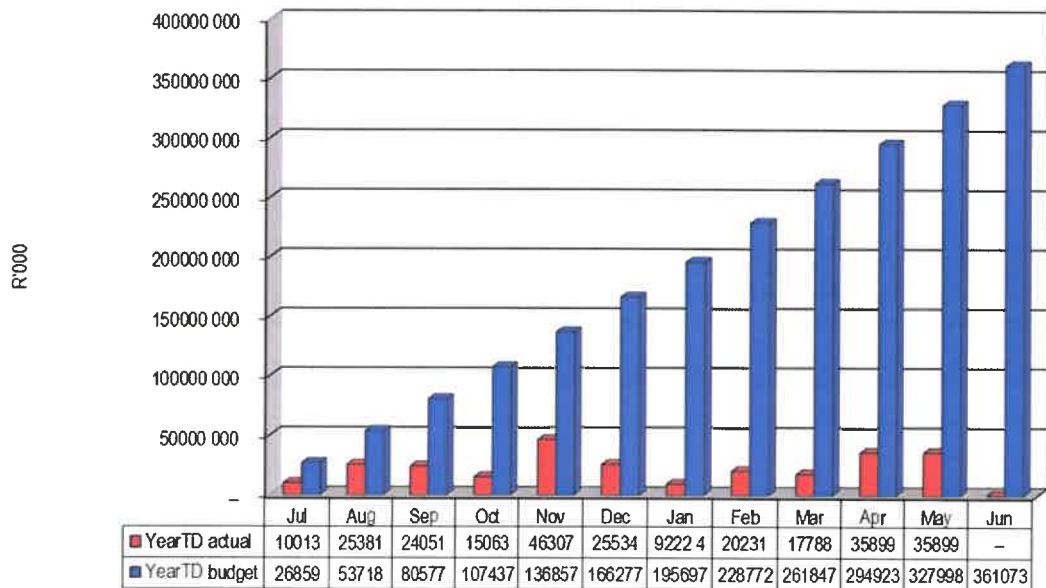
Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	284 128	282 223	303 948	34 552	208 263	249 626	41 363	16,6%	303 948
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	219 163	270 019	276 040	34 402	185 429	227 890	42 461	18,6%	276 040
Dams and Weirs	24 469	59 786	34 250	3 695	29 855	33 222	3 368	10,1%	34 250
Boreholes	3 346	-	16 483	-	-	9 890	9 890	100,0%	16 483
Reservoirs	-	-	-	-	-	-	-	-	-
Pump Stations	18 006	29 516	20 037	-	20 174	19 059	(1 115)	-5,8%	20 037
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	50 385	95 999	79 969	9 857	59 223	68 285	9 062	13,3%	79 969
Distribution	122 957	84 718	125 301	20 850	76 178	97 433	21 255	21,8%	125 301
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	64 965	12 204	27 908	150	22 834	21 736	(1 098)	-5,0%	27 908
Pump Station	12 051	1 739	1 234	-	1 234	1 071	(164)	-15,3%	1 234
Reticulation	52 914	5 217	24 396	150	19 322	18 457	(865)	-4,7%	24 396
Waste Water Treatment Works	-	2 000	2 278	-	2 278	1 938	(339)	-17,5%	2 278
Outfall Sewers	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	3 248	-	-	-	271	271	100,0%	-
Capital Spares	-	-	-	-	-	-	-	-	-
Other assets	-	6 250	4 280	-	-	4 026	4 026	100,0%	4 280
Operational Buildings	-	4 250	3 080	-	-	2 840	2 840	100,0%	3 080
Municipal Offices	-	4 250	3 080	-	-	2 840	2 840	100,0%	3 080
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	2 000	1 200	-	-	1 187	1 187	100,0%	1 200
Staff Housing	-	2 000	1 200	-	-	1 187	1 187	100,0%	1 200
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Intangible Assets	-	796	1 475	-	-	1 071	1 071	100,0%	1 475
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	796	1 475	-	-	1 071	1 071	100,0%	1 475
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	796	1 475	-	-	1 071	1 071	100,0%	1 475
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	943	2 000	1 400	-	170	1 307	1 137	87,0%	1 400
Computer Equipment	943	2 000	1 400	-	170	1 307	1 137	87,0%	1 400
Furniture and Office Equipment	2 306	4 980	7 901	170	1 967	5 903	3 935	66,7%	7 901
Furniture and Office Equipment	2 306	4 980	7 901	170	1 967	5 903	3 935	66,7%	7 901
Machinery and Equipment	1 306	2 588	5 100	1 508	3 756	4 114	358	8,7%	5 100
Machinery and Equipment	1 306	2 588	5 100	1 508	3 756	4 114	358	8,7%	5 100
Transport Assets	986	600	-	-	-	140	140	100,0%	-
Transport Assets	986	600	-	-	-	140	140	100,0%	-
Total Capital Expenditure on new assets	289 670	299 437	324 104	36 230	214 156	266 186	52 030	19,5%	324 104

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 - M10 April

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	21 048	(222)	10 728	17 702	6 973	39,4%	21 048
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	2 245	970	11 963	(222)	2 215	8 504	6 289	74,0%	11 963
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	2 245	970	11 963	(222)	2 215	8 504	6 289	74,0%	11 963
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	16 075	9 085	-	8 513	9 198	685	7,4%	9 085
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	-	16 075	9 085	-	8 513	9 198	685	7,4%	9 085
Machinery and Equipment	-	80	-	-	59	19	(40)	-216,6%	-
Machinery and Equipment	-	80	-	-	59	19	(40)	-216,6%	-
Transport Assets	2 557	4 883	6 039	-	3 256	4 657	1 402	30,1%	6 039
Transport Assets	2 557	4 883	6 039	-	3 256	4 657	1 402	30,1%	6 039
Total Capital Expenditure on renewal of existing assets	4 802	22 007	27 086	(222)	14 043	22 378	8 335	37,2%	27 086

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 - M10 April

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	66 141	141	43 130	49 481	6 351	12,8%	66 141
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	39 357	41 300	66 141	141	43 130	49 481	6 351	12,8%	66 141
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	-	-	-	-	-	-	-	-	-
Reservoirs	19 046	21 800	34 103	141	23 019	25 548	2 530	9,9%	34 103
Pump Stations	9 615	10 500	15 249	-	11 162	11 599	438	3,8%	15 249
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	10 696	9 000	16 789	-	8 950	12 333	3 383	27,4%	16 789
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-
Community Assets	87	77	117	-	77	88	11	12,7%	117
Community Facilities	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	87	77	117	-	77	88	11	12,7%	117
Indoor Facilities	87	77	117	-	77	88	11	12,7%	117
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Other assets	4 272	6 212	4 061	(1 053)	2 748	3 886	1 138	29,3%	4 061
Operational Buildings	4 272	6 212	4 061	(1 053)	2 748	3 886	1 138	29,3%	4 061
Municipal Offices	4 272	6 212	4 061	(1 053)	2 748	3 886	1 138	29,3%	4 061
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Computer Equipment	16	70	82	-	41	66	25	37,7%	82
Computer Equipment	16	70	82	-	41	66	25	37,7%	82
Transport Assets	49	350	753	-	3	533	531	99,5%	753
Transport Assets	49	350	753	-	3	533	531	99,5%	753
Total Repairs and Maintenance Expenditure	43 781	48 009	71 153	(912)	45 999	54 054	8 055	14,9%	71 153

2.7 Municipal Manager's Quality's Certificate

Quality Certificate

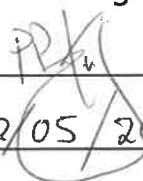
I, Gamakulu Ma'art Sineke, the Municipal Manager of Harry Gwala District Municipality, hereby certify that-

- The monthly budget statement

For the month of April 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 12/05/2025