

# Harry Gwala District Municipality

MFMA s71 report for the period ending 30 November 2020.

11/12/2020

Budget & Treasury Office

## **1. PART 1 – MONTHLY REPORT**

### **1.1 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)

### **LEGAL FRAMEWORK**

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

### **1.2 Executive Summary or Background**

#### **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

## **DELIBERATION/DISCUSSION**

The discussion that follows, in terms of MFMA Section 71 above, intends to inform the Budget & Treasury Committee on the progress made thus far in terms of implementing the 2020/2021 budget for the period ending 30 November 2020

### **1.3 Resolutions**

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

This report analysis the three main components of the budget against actual results with,

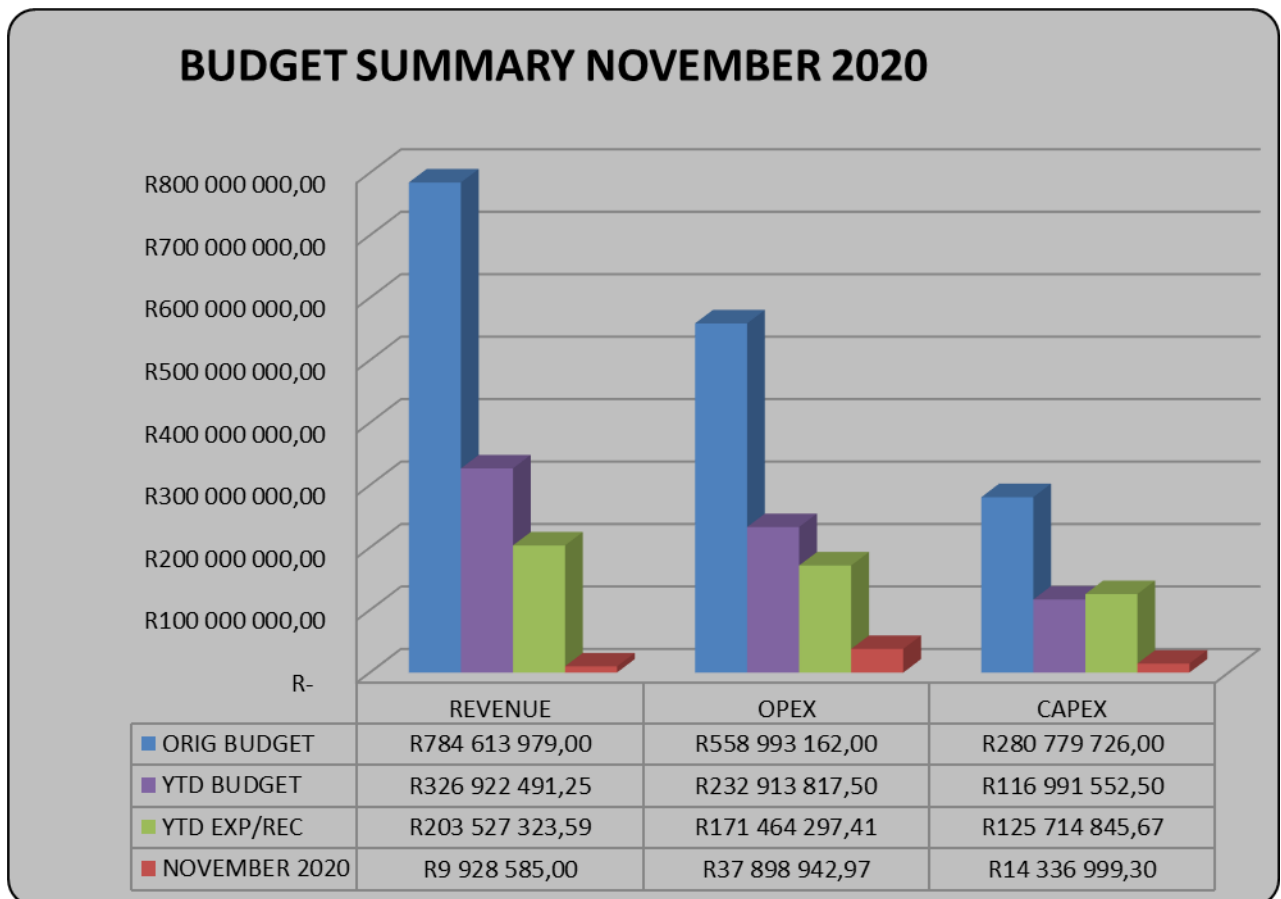
- Revenue
- Operational, and
- Capital Budgets

It further looks at other reportable matters in terms of section 71 of the MFMA.

#### **Budget summary**

The budget summary is intended to give an overall summary with regards to the implementation of the 2020/2021 budget for the period ending 30 November 2020. Chart 1 presented below gives a summary of the budgeted Revenue, Operating as well as Capital expenditure and the movements for the month of November as well as the Year to Date movements (YTD).

### Chart 1: Budget vs. Expenditure Summary



## 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 - M05 November

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	70 463	71 050	71 050	6 045	27 766	29 604	(1 838)	-6%	71 050
Investment revenue	6 196	7 681	7 681	168	1 103	3 201	(2 098)	-66%	7 681
Transfers and subsidies	380 256	387 266	431 049	2 796	170 349	174 496	(4 147)	-2%	431 049
Other own revenue	15 464	11 345	11 345	919	4 309	4 727	(418)	-9%	11 345
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>472 379</b>	<b>477 343</b>	<b>521 126</b>	<b>9 929</b>	<b>203 527</b>	<b>212 028</b>	<b>(8 501)</b>	<b>-4%</b>	<b>521 126</b>
Employee costs	190 401	222 746	222 746	17 067	83 319	92 812	(9 492)	-10%	222 746
Remuneration of Councillors	7 702	8 018	8 018	712	3 382	3 341	41	1%	8 018
Depreciation & asset impairment	71 944	84 249	84 249	-	-	35 104	(35 104)	-100%	84 249
Finance charges	4 284	4 385	4 385	-	-	1 827	(1 827)	-100%	4 385
Materials and bulk purchases	28 232	27 745	28 745	2 353	8 693	11 860	(3 167)	-27%	28 745
Transfers and subsidies	14 000	-	-	-	5 000	-	5 000	#DIV/0!	-
Other expenditure	243 894	207 401	210 851	17 768	71 070	87 452	(16 382)	-19%	210 851
<b>Total Expenditure</b>	<b>560 458</b>	<b>554 543</b>	<b>558 993</b>	<b>37 899</b>	<b>171 464</b>	<b>232 396</b>	<b>(60 932)</b>	<b>-26%</b>	<b>558 993</b>
<b>Surplus/(Deficit)</b>	<b>(88 079)</b>	<b>(77 200)</b>	<b>(37 867)</b>	<b>(27 970)</b>	<b>32 063</b>	<b>(20 368)</b>	<b>52 431</b>	<b>-257%</b>	<b>(37 867)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	262 515	263 488	263 488	137 033	137 033	109 787	27 246	25%	263 488
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	5 863	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>180 299</b>	<b>186 288</b>	<b>225 621</b>	<b>109 063</b>	<b>169 096</b>	<b>89 418</b>	<b>79 677</b>	<b>89%</b>	<b>225 621</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>180 299</b>	<b>186 288</b>	<b>225 621</b>	<b>109 063</b>	<b>169 096</b>	<b>89 418</b>	<b>79 677</b>	<b>89%</b>	<b>225 621</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>240 195</b>	<b>271 221</b>	<b>280 780</b>	<b>14 337</b>	<b>125 715</b>	<b>115 877</b>	<b>9 838</b>	<b>8%</b>	<b>280 780</b>
Capital transfers recognised	234 687	263 488	263 488	12 771	116 491	109 787	6 704	6%	263 488
Borrowing	1 296	-	-	-	-	-	-	-	-
Internally generated funds	4 211	7 734	17 292	1 566	9 224	6 090	3 134	51%	17 292
<b>Total sources of capital funds</b>	<b>240 195</b>	<b>271 221</b>	<b>280 780</b>	<b>14 337</b>	<b>125 715</b>	<b>115 877</b>	<b>9 838</b>	<b>8%</b>	<b>280 780</b>
<b>Financial position</b>									
Total current assets	101 841	54 206	101 768		129 008				101 768
Total non current assets	2 341 369	2 290 106	2 576 729		2 467 084				2 576 729
Total current liabilities	122 351	85 282	105 190		109 468				105 190
Total non current liabilities	44 948	27 811	37 425		41 618				37 425
Community wealth/Equity	<b>2 330 681</b>	<b>2 231 219</b>	<b>2 496 549</b>		<b>2 430 006</b>				<b>2 496 549</b>
<b>Cash flows</b>									
Net cash from (used) operating	232 930	269 092	291 320	(32 199)	127 944	97 107	(30 837)	-32%	291 320
Net cash from (used) investing	(279 405)	(271 221)	(280 780)	(14 337)	(125 715)	(93 593)	32 122	-34%	(280 780)
Net cash from (used) financing	(12 528)	(4 555)	(9 741)	-	-	(3 247)	(3 247)	100%	(9 741)
<b>Cash/cash equivalents at the month/year end</b>	<b>(640)</b>	<b>6 237</b>	<b>41 471</b>	<b>-</b>	<b>42 900</b>	<b>267</b>	<b>(42 633)</b>	<b>-15993%</b>	<b>800</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	7 294	6 673	5 317	4 610	5 019	8 333	25 428	150 831	213 505
<b>Creditors Age Analysis</b>									
Total Creditors	8 284	225	2 965	-	-	-	-	-	11 473

## 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) - M05 November

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue - Functional</b>									
<b>Governance and administration</b>	368 076	391 887	437 170	419	169 277	176 871	(7 594)	-4%	437 170
Executive and council	-	-	-	-	-	-	-	-	-
Finance and administration	368 076	391 887	437 170	419	169 277	176 871	(7 594)	-4%	437 170
Internal audit	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	7 928	6 966	5 466	-	-	2 453	(2 453)	-100%	5 466
Planning and development	7 928	6 966	5 466	-	-	2 453	(2 453)	-100%	5 466
Road transport	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	364 753	341 978	341 978	146 543	171 283	142 491	28 792	20%	341 978
Energy sources	-	-	-	-	-	-	-	-	-
Water management	348 448	321 468	321 468	144 979	164 507	133 945	30 562	23%	321 468
Waste water management	16 305	20 510	20 510	1 564	6 776	8 546	(1 770)	-21%	20 510
Waste management	-	-	-	-	-	-	-	-	-
<b>Other</b>	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>740 757</b>	<b>740 831</b>	<b>784 614</b>	<b>146 961</b>	<b>340 560</b>	<b>321 814</b>	<b>18 746</b>	<b>6%</b>	<b>784 614</b>
<b>Expenditure - Functional</b>									
<b>Governance and administration</b>	251 148	240 522	244 816	15 400	78 577	101 441	(22 864)	-23%	244 816
Executive and council	18 818	24 234	24 234	1 028	7 224	10 098	(2 874)	-28%	24 234
Finance and administration	222 531	208 209	212 504	13 589	67 949	87 977	(20 028)	-23%	212 504
Internal audit	9 799	8 078	8 078	783	3 405	3 366	39	1%	8 078
<b>Community and public safety</b>	16 687	18 788	18 788	1 223	6 403	7 828	(1 426)	-18%	18 788
Community and social services	16 687	18 788	18 788	1 223	6 403	7 828	(1 426)	-18%	18 788
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	139 476	148 577	147 377	3 848	18 972	61 547	(42 575)	-69%	147 377
Planning and development	139 476	148 577	147 377	3 848	18 972	61 547	(42 575)	-69%	147 377
Road transport	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	153 146	146 657	148 012	17 428	67 512	61 580	5 933	10%	148 012
Energy sources	-	-	-	-	-	-	-	-	-
Water management	150 572	145 857	147 212	17 321	67 179	61 246	5 933	10%	147 212
Waste water management	2 574	800	800	107	333	333	(0)	0%	800
Waste management	-	-	-	-	-	-	-	-	-
<b>Other</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	<b>560 458</b>	<b>554 543</b>	<b>558 993</b>	<b>37 899</b>	<b>171 464</b>	<b>232 396</b>	<b>(60 932)</b>	<b>-26%</b>	<b>558 993</b>
<b>Surplus/ (Deficit) for the year</b>	<b>180 299</b>	<b>186 288</b>	<b>225 621</b>	<b>109 063</b>	<b>169 096</b>	<b>89 418</b>	<b>79 677</b>	<b>89%</b>	<b>225 621</b>

This table assess the revenue by department and then the expenditure for the period ending 30 November 2020. Revenue receipts in November have largely constituted of service charges which is water and sanitation. The overall budgeted revenue cash receipt for the month of November is 3%.



Expenditure by standard classification presents the expenditures by the departments. Water Services Department 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 R21, 2m.

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) -

Vote Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue by Vote</b>									
Vote 01 - Summary Council	-	-	-	-	-	-	-	-	-
Vote 02 - Summary Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 03 - Summary Budget And Treasury Office	366 522	391 887	437 170	418	169 215	176 871	(7 656)	-4,3%	437 170
Vote 04 - Summary Corporate Services	1 447	-	-	-	20	-	20	#DIV/0!	-
Vote 05 - Summary Social Services & Development Planning	928	6 966	5 466	-	-	2 453	(2 453)	-100,0%	5 466
Vote 06 - Summary Infrastructure Services	287 979	270 928	270 928	139 928	140 832	112 887	27 945	24,8%	270 928
Vote 07 - Summary Water Services	83 881	71 050	71 050	6 616	30 493	29 604	889	3,0%	71 050
Vote 15 - Other	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>740 757</b>	<b>740 831</b>	<b>784 614</b>	<b>146 961</b>	<b>340 560</b>	<b>321 814</b>	<b>18 746</b>	<b>5,8%</b>	<b>784 614</b>
<b>Expenditure by Vote</b>									
Vote 01 - Summary Council	10 296	15 677	15 677	717	5 497	6 532	(1 035)	-15,9%	15 677
Vote 02 - Summary Municipal Manager	18 321	16 635	16 635	1 093	5 131	6 931	(1 800)	-26,0%	16 635
Vote 03 - Summary Budget And Treasury Office	99 612	84 548	84 548	3 191	18 026	35 229	(17 202)	-48,8%	84 548
Vote 04 - Summary Corporate Services	84 939	81 310	81 760	6 262	33 015	34 014	(1 000)	-2,9%	81 760
Vote 05 - Summary Social Services & Development Planning	49 942	58 793	57 293	2 205	16 402	24 047	(7 645)	-31,8%	57 293
Vote 06 - Summary Infrastructure Services	114 515	112 989	113 289	3 216	10 718	47 169	(36 451)	-77,3%	113 289
Vote 07 - Summary Water Services	182 831	184 590	189 790	21 215	82 675	78 473	4 202	5,4%	189 790
Vote 15 - Other	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>560 458</b>	<b>554 543</b>	<b>558 993</b>	<b>37 899</b>	<b>171 464</b>	<b>232 396</b>	<b>(60 932)</b>	<b>-26,2%</b>	<b>558 993</b>
<b>Surplus/ (Deficit) for the year</b>	<b>180 299</b>	<b>186 288</b>	<b>225 621</b>	<b>109 063</b>	<b>169 096</b>	<b>89 418</b>	<b>79 677</b>	<b>89,1%</b>	<b>225 621</b>

## Statement of financial Performance

This schedule provides information on the planned revenue and operational expenditures against the actual results for the period ending 30 November 2020.

DC43 Harry Gwala - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue									
Service charges - water revenue	54 157	50 540	50 540	4 762	22 244	21 058	1 186	6%	50 540
Service charges - sanitation revenue	16 305	20 510	20 510	1 283	5 522	8 546	(3 024)	-35%	20 510
Interest earned - external investments	6 196	7 681	7 681	168	1 103	3 201	(2 098)	-66%	7 681
Interest earned - outstanding debtors	12 632	10 238	10 238	826	3 941	4 266	(325)	-8%	10 238
Transfers and subsidies	380 256	387 266	431 049	2 796	170 349	174 496	(4 147)	-2%	431 049
Other revenue	1 770	1 107	1 107	94	368	461	(93)	-20%	1 107
Gains	1 062	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>472 379</b>	<b>477 343</b>	<b>521 126</b>	<b>9 929</b>	<b>203 527</b>	<b>212 028</b>	<b>(8 501)</b>	<b>-4%</b>	<b>521 126</b>
<b>Expenditure By Type</b>									
Employee related costs	190 401	222 746	222 746	17 067	83 319	92 812	(9 492)	-10%	222 746
Remuneration of councillors	7 702	8 018	8 018	712	3 382	3 341	41	1%	8 018
Debt impairment	43 060	26 556	26 556	-	-	11 065	(11 065)	-100%	26 556
Depreciation & asset impairment	71 944	84 249	84 249	-	-	35 104	(35 104)	-100%	84 249
Finance charges	4 284	4 385	4 385	-	-	1 827	(1 827)	-100%	4 385
Bulk purchases	22 833	18 632	18 632	2 302	7 468	7 763	(296)	-4%	18 632
Other materials	5 400	9 113	10 113	51	1 225	4 097	(2 872)	-70%	10 113
Contracted services	142 512	118 356	120 856	14 297	48 892	50 065	(1 173)	-2%	120 856
Transfers and subsidies	14 000	-	-	-	5 000	-	5 000	#DIV/0!	-
Other expenditure	55 607	62 488	63 438	3 471	22 178	26 322	(4 144)	-16%	63 438
Losses	2 714	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>560 458</b>	<b>554 543</b>	<b>558 993</b>	<b>37 899</b>	<b>171 464</b>	<b>232 396</b>	<b>(60 932)</b>	<b>-26%</b>	<b>558 993</b>
<b>Surplus/(Deficit)</b>	<b>(88 079)</b>	<b>(77 200)</b>	<b>(37 867)</b>	<b>(27 970)</b>	<b>32 063</b>	<b>(20 368)</b>	<b>52 431</b>	<b>(0)</b>	<b>(37 867)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	262 515	263 488	263 488	137 033	137 033	109 787	27 246	0	263 488
Transfers and subsidies - capital (in-kind - all)	5 863	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>180 299</b>	<b>186 288</b>	<b>225 621</b>	<b>109 063</b>	<b>169 096</b>	<b>89 418</b>			<b>225 621</b>
Taxation									
<b>Surplus/(Deficit) after taxation</b>	<b>180 299</b>	<b>186 288</b>	<b>225 621</b>	<b>109 063</b>	<b>169 096</b>	<b>89 418</b>			<b>225 621</b>
Attributable to minorities									
<b>Surplus/(Deficit) attributable to municipality</b>	<b>180 299</b>	<b>186 288</b>	<b>225 621</b>	<b>109 063</b>	<b>169 096</b>	<b>89 418</b>			<b>225 621</b>
Share of surplus/ (deficit) of associate									
<b>Surplus/ (Deficit) for the year</b>	<b>180 299</b>	<b>186 288</b>	<b>225 621</b>	<b>109 063</b>	<b>169 096</b>	<b>89 418</b>			<b>225 621</b>

## **Capital Expenditure**

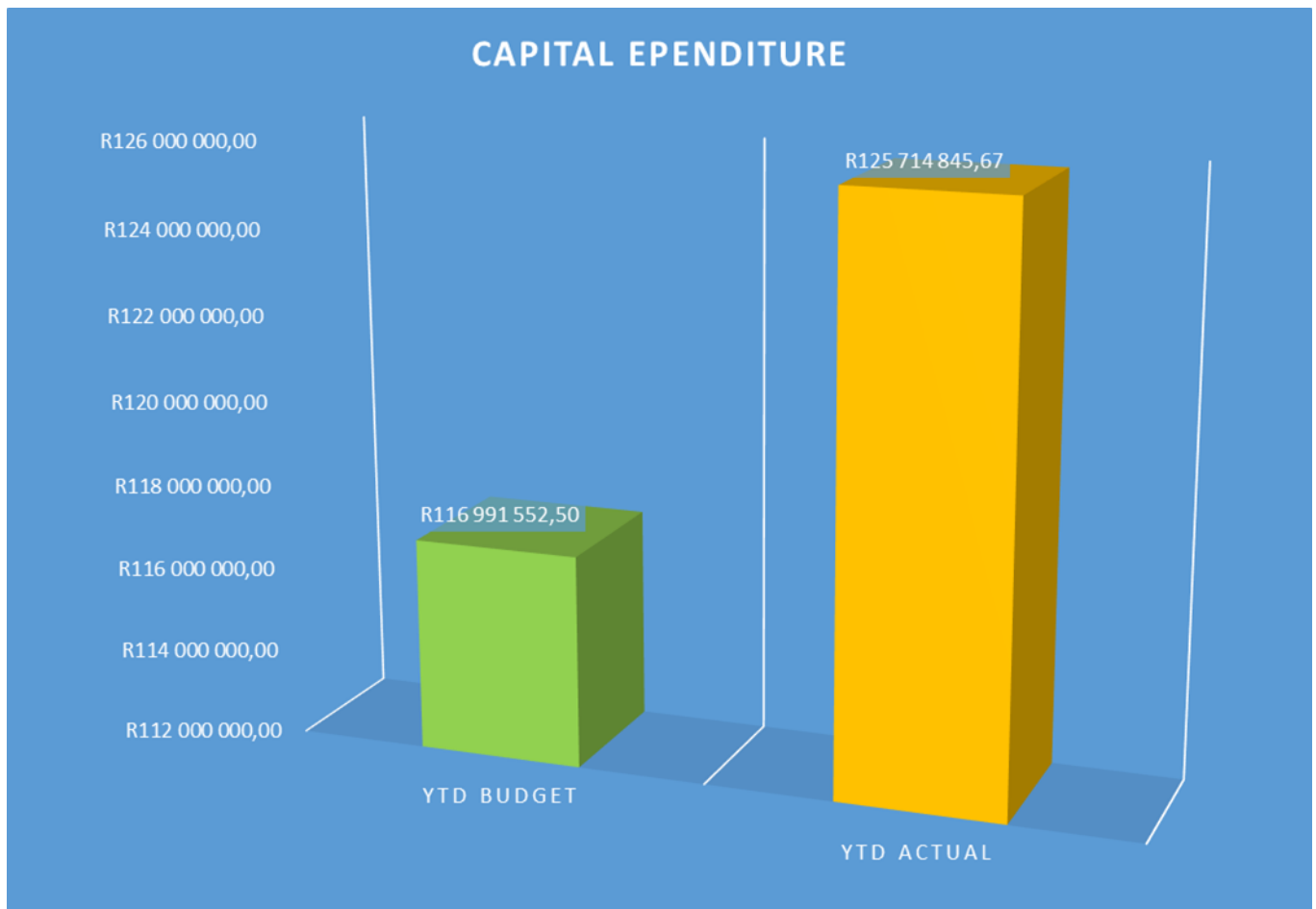
Table C5 below reports on the capital expenditures by departments (municipal vote) and also by standard classification. The bottom part of the schedule looks at the funding sources of the capital projects.

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

Vote Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Multi-Year expenditure appropriation</b>									
Vote 01 - Summary Council	-	-	-	-	-	-	-	-	-
Vote 02 - Summary Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 03 - Summary Budget And Treasury Office	281	324	324	-	-	135	(135)	-100%	324
Vote 04 - Summary Corporate Services	3 814	2 350	3 450	1 566	1 869	1 309	559	43%	3 450
Vote 05 - Summary Social Services & Development Planning	-	3 060	11 518	-	7 355	3 812	3 543	93%	11 518
Vote 06 - Summary Infrastructure Services	223 225	9 026	9 026	-	10 314	3 761	6 554	174%	9 026
Vote 07 - Summary Water Services	11 855	256 462	256 462	12 771	106 177	106 859	(682)	-1%	256 462
Vote 15 - Other	-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>239 175</b>	<b>271 221</b>	<b>280 780</b>	<b>14 337</b>	<b>125 715</b>	<b>115 877</b>	<b>9 838</b>	<b>8%</b>	<b>280 780</b>
<b>Single Year expenditure appropriation</b>									
Vote 06 - Summary Infrastructure Services	1 020	-	-	-	-	-	-	-	-
Vote 07 - Summary Water Services	-	-	-	-	-	-	-	-	-
Vote 15 - Other	-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>1 020</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure</b>	<b>240 195</b>	<b>271 221</b>	<b>280 780</b>	<b>14 337</b>	<b>125 715</b>	<b>115 877</b>	<b>9 838</b>	<b>8%</b>	<b>280 780</b>
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>	<b>4 095</b>	<b>2 964</b>	<b>4 064</b>	<b>1 566</b>	<b>1 869</b>	<b>1 565</b>	<b>304</b>	<b>19%</b>	<b>4 064</b>
Executive and council	-	-	-	-	-	-	-	-	-
Finance and administration	4 095	2 964	4 064	1 566	1 869	1 565	304	19%	4 064
Internal audit	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	<b>-</b>	<b>2 500</b>	<b>10 958</b>	<b>-</b>	<b>7 355</b>	<b>3 579</b>	<b>3 776</b>	<b>105%</b>	<b>10 958</b>
Community and social services	-	2 500	10 958	-	7 355	3 579	3 776	105%	10 958
Sport and recreation	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>1 693</b>	<b>270</b>	<b>270</b>	<b>-</b>	<b>-</b>	<b>113</b>	<b>(113)</b>	<b>-100%</b>	<b>270</b>
Planning and development	1 693	270	270	-	-	113	(113)	-100%	270
Road transport	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>234 406</b>	<b>265 488</b>	<b>265 488</b>	<b>12 771</b>	<b>116 491</b>	<b>110 620</b>	<b>5 871</b>	<b>5%</b>	<b>265 488</b>
Energy sources	-	-	-	-	-	-	-	-	-
Water management	198 896	220 615	220 615	10 828	110 068	91 923	18 145	20%	220 615
Waste water management	35 511	44 873	44 873	1 943	6 423	18 697	(12 274)	-66%	44 873
Waste management	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	<b>240 195</b>	<b>271 221</b>	<b>280 780</b>	<b>14 337</b>	<b>125 715</b>	<b>115 877</b>	<b>9 838</b>	<b>8%</b>	<b>280 780</b>
<b>Funded by:</b>									
National Government	222 832	263 488	263 488	12 771	116 491	109 787	6 704	6%	263 488
Provincial Government	11 855	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>234 687</b>	<b>263 488</b>	<b>263 488</b>	<b>12 771</b>	<b>116 491</b>	<b>109 787</b>	<b>6 704</b>	<b>6%</b>	<b>263 488</b>
<b>Borrowing</b>	<b>1 296</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>	<b>4 211</b>	<b>7 734</b>	<b>17 292</b>	<b>1 566</b>	<b>9 224</b>	<b>6 090</b>	<b>3 134</b>	<b>51%</b>	<b>17 292</b>
<b>Total Capital Funding</b>	<b>240 195</b>	<b>271 221</b>	<b>280 780</b>	<b>14 337</b>	<b>125 715</b>	<b>115 877</b>	<b>9 838</b>	<b>8%</b>	<b>280 780</b>

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

**Chart 1: 2020/2021 CAPEX**



As alluded to above, the capital expenditure programme for the period ending 30 November 2020 was R 125, 7m which represents 107% of capital expenditure against year to date budget of R116, 9million. The capital expenditure programme has been improved and therefore the great expenditures reflected on National grant funding.

Table C6 displays the financial position of the municipality as at 30 November 2020.

DC43 Harry Gwala - Table C6 Consolidated Monthly Budget Statement - Financial Position - M05 November

Description	2019/20	Budget Year 2020/21			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b><u>ASSETS</u></b>					
<b>Current assets</b>					
Cash	23 704	1 720	23 308	(168 940)	23 308
Call investment deposits	16 967	4 517	18 163	210 421	18 163
Consumer debtors	33 364	33 454	37 114	46 630	37 114
Other debtors	27 538	14 334	22 917	40 630	22 917
Current portion of long-term receivables	-	-	-	-	-
Inventory	267	181	267	267	267
<b>Total current assets</b>	<b>101 841</b>	<b>54 206</b>	<b>101 768</b>	<b>129 008</b>	<b>101 768</b>
<b>Non current assets</b>					
Long-term receivables					
Investments					
Investment property	-	-	-	-	-
Property, plant and equipment	2 340 494	2 288 618	2 575 900	2 466 209	2 575 900
Biological					
Intangible	875	1 489	829	875	829
Other non-current assets	0	0	0	0	0
<b>Total non current assets</b>	<b>2 341 369</b>	<b>2 290 106</b>	<b>2 576 729</b>	<b>2 467 084</b>	<b>2 576 729</b>
<b>TOTAL ASSETS</b>	<b>2 443 210</b>	<b>2 344 313</b>	<b>2 678 497</b>	<b>2 596 092</b>	<b>2 678 497</b>
<b><u>LIABILITIES</u></b>					
<b>Current liabilities</b>					
Bank overdraft	-	-	-	-	-
Borrowing	-	4 555	-	(76)	-
Consumer deposits	1 863	1 845	2 008	1 914	2 008
Trade and other payables	107 194	68 734	89 888	94 336	89 888
Provisions	13 294	10 148	13 294	13 294	13 294
<b>Total current liabilities</b>	<b>122 351</b>	<b>85 282</b>	<b>105 190</b>	<b>109 468</b>	<b>105 190</b>
<b>Non current liabilities</b>					
Borrowing	26 469	3 485	16 040	23 139	16 040
Provisions	18 479	24 326	21 385	18 479	21 385
<b>Total non current liabilities</b>	<b>44 948</b>	<b>27 811</b>	<b>37 425</b>	<b>41 618</b>	<b>37 425</b>
<b>TOTAL LIABILITIES</b>	<b>167 300</b>	<b>113 094</b>	<b>142 615</b>	<b>151 086</b>	<b>142 615</b>
<b>NET ASSETS</b>	<b>2 275 910</b>	<b>2 231 219</b>	<b>2 535 882</b>	<b>2 445 006</b>	<b>2 535 882</b>
<b><u>COMMUNITY WEALTH/EQUITY</u></b>					
Accumulated Surplus/(Deficit)	2 275 910	2 231 219	2 535 882	2 445 006	2 535 882
Reserves	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2 275 910</b>	<b>2 231 219</b>	<b>2 535 882</b>	<b>2 445 006</b>	<b>2 535 882</b>

Table C7 below display the Cash Flow Statement for the period ending 30 November 2020.

DC43 Harry Gwala - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M05 November

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates							-		
Service charges	51 990	53 288	46 183	3 100	23 956	15 394	8 562	56%	46 183
Other revenue	11 626	1 107	7 732	94	368	2 577	(2 209)	-86%	7 732
Transfers and Subsidies - Operational	339 907	387 266	431 049	2 338	173 762	143 683	30 079	21%	431 049
Transfers and Subsidies - Capital	274 335	263 488	263 488	-	131 026	87 829	43 197	49%	263 488
Interest	7 257	7 681	7 681	168	1 103	2 560	(1 457)	-57%	7 681
<b>Payments</b>									
Suppliers and employees	(447 672)	(439 354)	(460 428)	(37 899)	(202 272)	(153 476)	48 796	-32%	(460 428)
Finance charges	(4 180)	(4 385)	(4 385)	-	-	(1 462)	(1 462)	100%	(4 385)
Transfers and Grants	(332)	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>232 930</b>	<b>269 092</b>	<b>291 320</b>	<b>(32 199)</b>	<b>127 944</b>	<b>97 107</b>	<b>(30 837)</b>	<b>-32%</b>	<b>291 320</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE							-		
Decrease (increase) in non-current receivables							-		
Decrease (increase) in non-current investments							-		
<b>Payments</b>									
Capital assets	(279 405)	(271 221)	(280 780)	(14 337)	(125 715)	(93 593)	32 122	-34%	(280 780)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(279 405)</b>	<b>(271 221)</b>	<b>(280 780)</b>	<b>(14 337)</b>	<b>(125 715)</b>	<b>(93 593)</b>	<b>32 122</b>	<b>-34%</b>	<b>(280 780)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans							-		
Borrowing long term/refinancing							-		
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-		-
<b>Payments</b>									
Repayment of borrowing	(12 528)	(4 555)	(9 741)	-	-	(3 247)	(3 247)	100%	(9 741)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(12 528)</b>	<b>(4 555)</b>	<b>(9 741)</b>	<b>-</b>	<b>-</b>	<b>(3 247)</b>	<b>(3 247)</b>	<b>100%</b>	<b>(9 741)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(59 003)</b>	<b>(6 685)</b>	<b>800</b>	<b>(46 536)</b>	<b>2 229</b>	<b>267</b>			<b>800</b>
Cash/cash equivalents at beginning:	58 363	12 922	40 671		40 671				
Cash/cash equivalents at month/year end:	(640)	6 237	41 471		42 900	267			800



## PART 2 – SUPPORTING DOCUMENTATION

### 2.1 Debtors Analysis

The table presented below summarises the Debtors Age Analysis as at 30 November 2020.

**Table 2.1.1: Debtors Age Analysis by Income Source**

DC43 Harry Gwala - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

Description	Budget Year 2020/21									
	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
<b>R thousands</b>										
<b>Debtors Age Analysis By Income Source</b>										
Trade and Other Receivables from Exchange Transactions - Water	4 682	4 284	3 413	2 959	3 222	5 349	16 323	96 822	137 053	124 674
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 829	1 674	1 333	1 156	1 259	2 090	6 377	37 825	53 542	48 705
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	783	716	571	495	539	894	2 728	16 184	22 910	20 840
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>7 294</b>	<b>6 673</b>	<b>5 317</b>	<b>4 610</b>	<b>5 019</b>	<b>8 333</b>	<b>25 428</b>	<b>150 831</b>	<b>213 505</b>	<b>194 220</b>
<b>2019/20 - totals only</b>									-	-
<b>Debtors Age Analysis By Customer Group</b>										
Organs of State	2 318	2 097	581	242	155	302	834	3 305	9 833	4 837
Commercial	897	587	639	444	593	905	2 222	8 700	14 988	12 865
Households	4 078	3 989	4 097	3 924	4 271	7 125	22 372	138 827	188 683	176 518
Other	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>7 294</b>	<b>6 673</b>	<b>5 317</b>	<b>4 610</b>	<b>5 019</b>	<b>8 333</b>	<b>25 428</b>	<b>150 831</b>	<b>213 505</b>	<b>194 220</b>

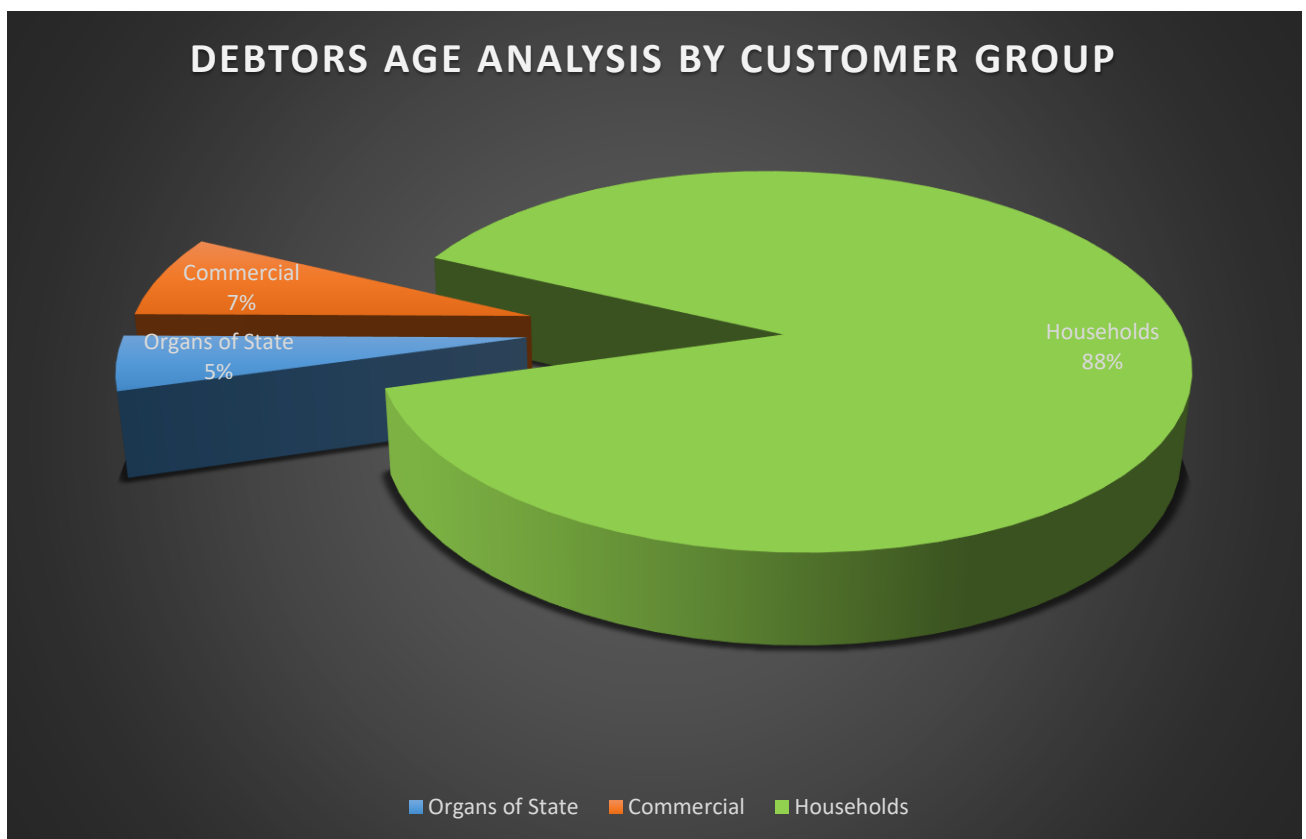
**Table 2.1.2: Debtors Age Analysis by Customer Category**

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

## Chart 2: Debtors Age Analysis by Customer Group

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

- ✓ Households: 88%
- ✓ Government 5%
- ✓ 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

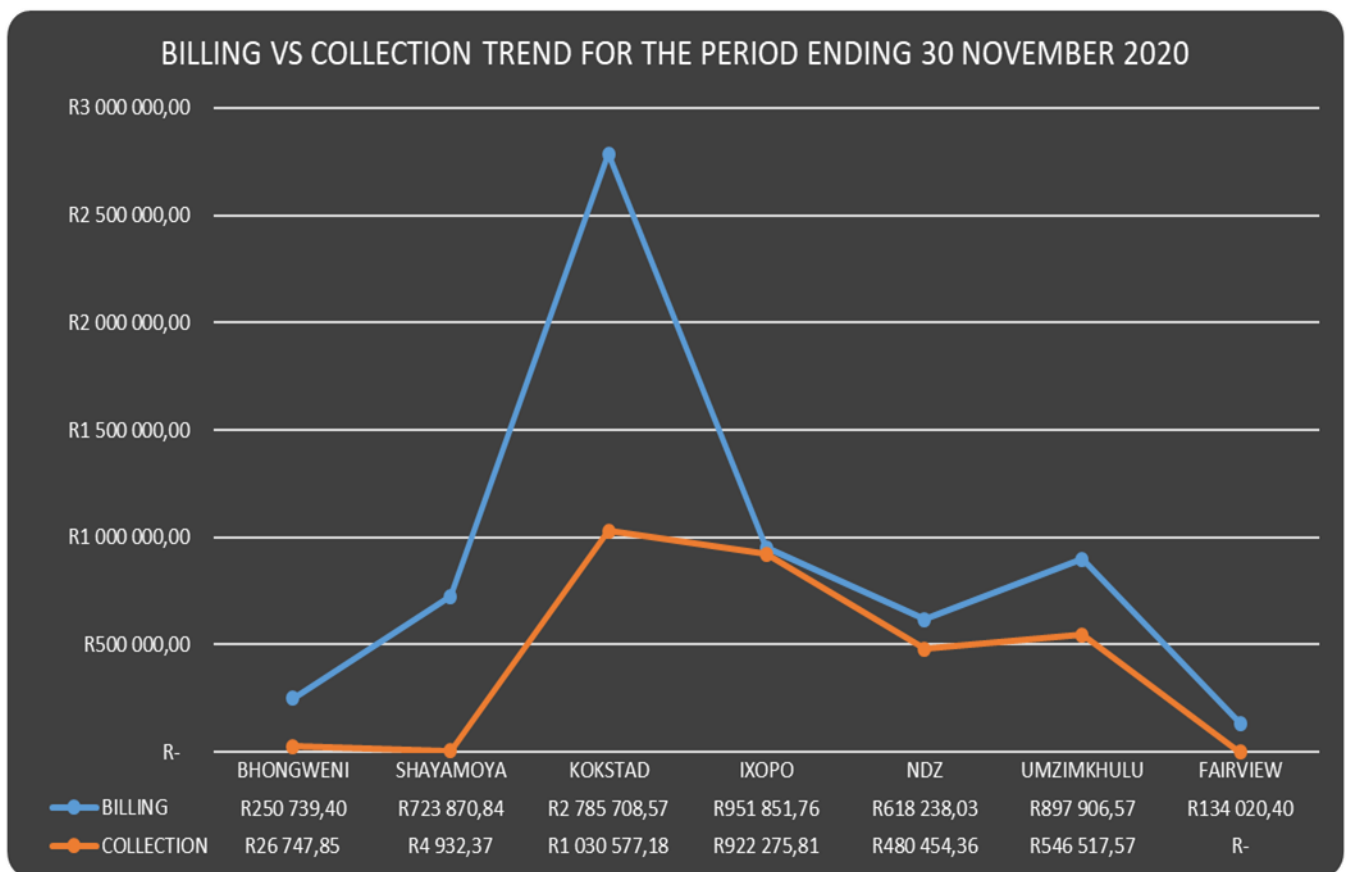
## REVENUE RECEIPTS

### Revenue receipts per Area

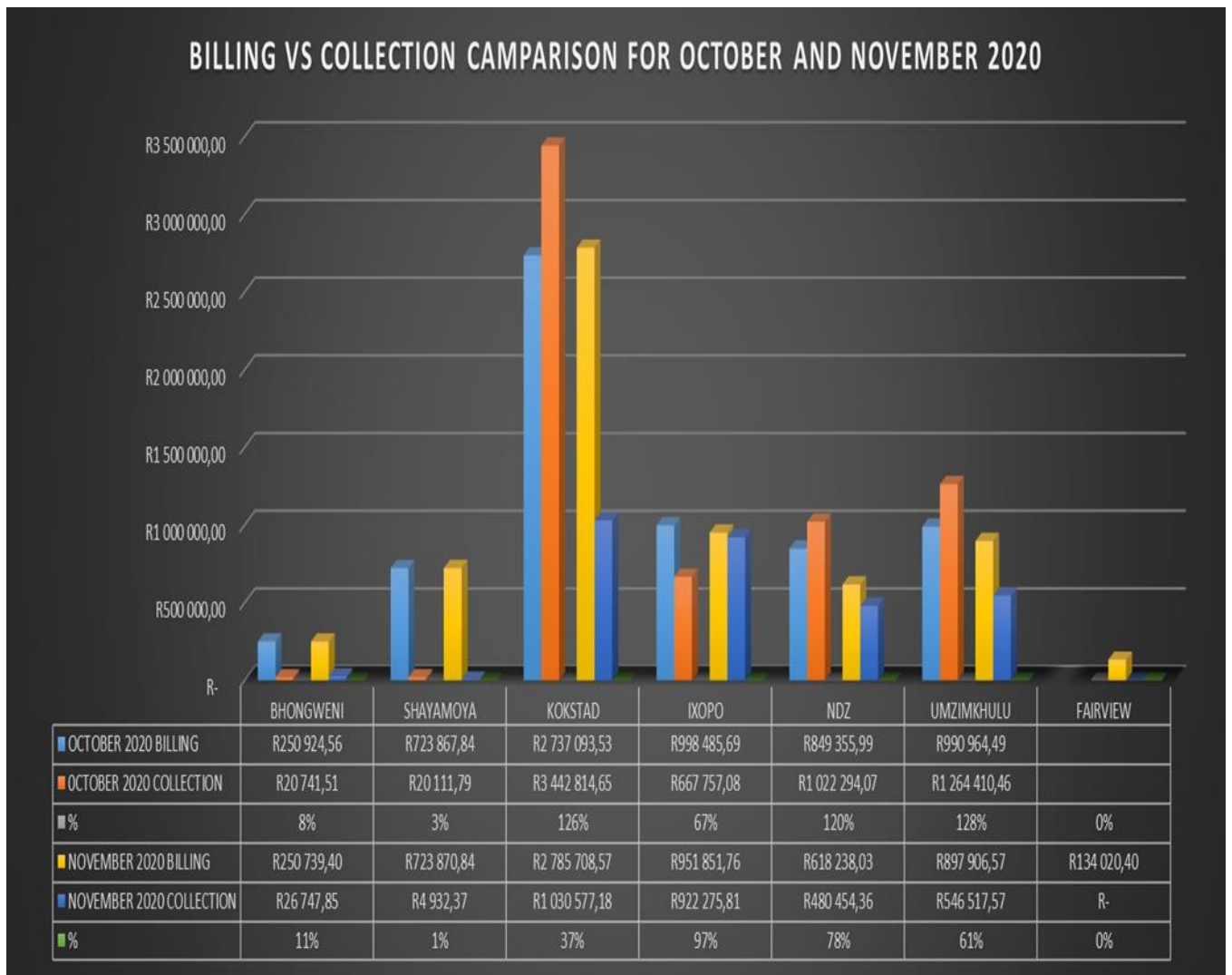
AREA	AMOUNT	NOVEMBER	OCTOBER
		2020	2020
Unallocated receipts	R 88 274	3%	2%
Bhongweni	R 26 748	1%	0%
Shayamoya	R 4 932	0%	0%
Kokstad	R 1 030 577	33%	52%
Ixopo	R 922 276	30%	10%
NDZ	R 480 454	15%	16%
Umzimkhulu	R 546 518	18%	19%
Fairview	R 0	0%	0%
<b>TOTAL RECEIPTS INCL VAT</b>	<b>R 3 099 779</b>	100%	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 November 2020 is R3million. The total billing for the period ending 30 November 2020 is R 32, 9million against collection of R 23, 9million representing 73 per cent collection rate

The chart that follows below shows the comparison between billing and collection trend for the period ending 30 November 2020



The chart that follows below shows the comparison between billing and collection for the period ending 30 November 2020.



## **Debtors age analysis per service**

The municipality's total outstanding debtors amounted to R 213 504 506 as at 30 November 2020 compared with the R 209 642 403 as at 31 October 2020. Current debt represent 3% of the total outstanding debt compared with the 4% of October 2020; 30 days and older debt 3% compared with the 3% for October 2020; 60 days and older debt 2% compared with the 2% of October 2020; and 90 days 2% compared with the 2% of October 2020; 120 days to History and older 89% compared with the 89% for October 2020.

Current debt Increased with R 3,862,103 to R 213,504,506 compared with the R 209,642,403 as at 31 October 2020; 30 days + debt decreased with R 792,410; 60 days + Increased with R 263,780; 90 days + debt Decreased with R 564,728 and 120 + days and older debt as at 31 October 2020 has Increased with R 3,895,595 to R 189,610,258 compared with the R 185,714,663 as at 31 October 2020.

## **Debtors age analysis per debtor type**

Business debtors owes the municipality R 14,308,787 (7%); Municipal debtors R 914,460 (1%); domestic debtors R 177,729,309 (83%); Government accounts R 8,485,367 (4%); Indigent debtors R 7,308,787 (3%) and other debtors R 4,308,526 (2%) of the total outstanding debt of R 213,504,506.

## 2.2 Creditors Analysis

Table SC presents the aged creditors as at 30 November 2020

DC43 Harry Gwala - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Description	Budget Year 2020/21								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	
<b>R thousands</b>									
<b>Creditors Age Analysis By Customer Type</b>									
Bulk Electricity									-
Bulk Water									-
PAYE deductions									-
VAT (output less input)									-
Pensions / Retirement deductions									-
Loan repayments									-
Trade Creditors	8 284	225	2 965						11 473
Auditor General									-
Other									-
<b>Total By Customer Type</b>	<b>8 284</b>	<b>225</b>	<b>2 965</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11 473</b>

## 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 November 2020.

## Cash and Bank Balances (Investments)

DC43 Harry Gwala - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

Investments by maturity Name of institution & investment ID	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands										
<b>Municipality</b>										
FIRST NATIONAL BANK	CALL ACCOUNT					29 436	54	(17 682)	-	11 808
FIRST NATIONAL BANK	CALL ACCOUNT					2 268	4	(359)	-	1 913
FIRST NATIONAL BANK	ADMIN CALL					30 438	52	(29 632)	8 000	8 858
INVESTEC	FIXED DEPOSIT					2 142	6	-	-	2 148
FIRST NATIONAL BANK	FIXED DEPOSIT					13	0	(13 656)	24 000	10 357
FIRST NATIONAL BANK	CALL ACCOUNT					4	3	-	2 338	2 346
FIRST NATIONAL BANK	CALL ACCOUNT					2	-	-	-	2
FIRST NATIONAL BANK	CALL ACCOUNT					37	0	-	-	37
FIRST NATIONAL BANK	FIXED DEPOSIT					2 585	4	-	-	2 589
CURRENT ACCOUNT						16 784		(13 941)	-	2 844
<b>Municipality sub-total</b>						<b>83 708</b>	<b>123</b>	<b>(75 270)</b>	<b>34 338</b>	<b>42 900</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>						<b>83 708</b>		<b>(75 270)</b>	<b>34 338</b>	<b>42 900</b>

## 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 - M05 November

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	379 924	385 766	431 049	2 796	170 349	174 321	(3 972)	-2,3%	431 049
Energy Efficiency and Demand Side Management Grant	7 000	-	-	-	-	-	-	-	-
Equitable Share	345 309	372 340	417 623	-	167 553	168 727	(1 174)	-0,7%	417 623
Expanded Public Works Programme Integrated Grant	5 316	5 195	5 195	2 172	2 172	2 165	7	0,3%	5 195
Integrated National Electrification Programme Grant	-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant	1 000	1 000	1 000	193	193	417	(224)	-53,7%	1 000
Municipal Disaster Relief Grant	596	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	9 808	4 986	4 986	-	-	2 078	(2 078)	-100,0%	4 986
Rural Road Asset Management Systems Grant	2 358	2 245	2 245	432	432	935	(504)	-53,9%	2 245
Water Services Infrastructure Grant	8 537	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>	332	1 500	1 500	-	-	175	(175)	-100,0%	1 500
Other	-	-	-	-	-	-	-	-	-
Rural Development Grant	-	-	-	-	-	-	-	-	-
Specify (Add grant description)	332	1 500	1 500	-	-	175	(175)	-100,0%	1 500
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>	-	-	-	-	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	<b>380 256</b>	<b>387 266</b>	<b>432 549</b>	<b>2 796</b>	<b>170 349</b>	<b>174 496</b>	<b>(4 147)</b>	<b>-2,4%</b>	<b>432 549</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	262 515	263 488	263 488	137 033	137 033	109 787	27 246	24,8%	263 488
Equitable Share	-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	191 052	194 462	194 462	100 873	100 873	81 026	19 847	24,5%	194 462
Municipal Water Infrastructure Grant	-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant	-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant	20 000	9 026	9 026	4 595	4 595	3 761	834	22,2%	9 026
Rural Road Asset Management Systems Grant	-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	51 463	60 000	60 000	31 565	31 565	25 000	6 565	26,3%	60 000
<b>Provincial Government:</b>	5 863	-	-	-	-	-	-	-	-
Specify (Add grant description)	5 863	-	-	-	-	-	-	-	-
<b>District Municipality:</b>	-	-	-	-	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>	-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	<b>268 379</b>	<b>263 488</b>	<b>263 488</b>	<b>137 033</b>	<b>137 033</b>	<b>109 787</b>	<b>27 246</b>	<b>24,8%</b>	<b>263 488</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>648 634</b>	<b>650 754</b>	<b>696 037</b>	<b>139 829</b>	<b>307 382</b>	<b>284 282</b>	<b>23 100</b>	<b>8,1%</b>	<b>696 037</b>

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 - M05 November

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	514 184	467 489	475 299	33 359	149 510	196 676	(47 166)	-24,0%	475 299
Energy Efficiency and Demand Side Management Grant	6 087	-	-	-	-	-	-	-	-
Equitable Share	482 340	454 063	461 873	32 771	148 554	191 081	(42 527)	-22,3%	461 873
Expanded Public Works Programme Integrated Grant	5 218	5 195	5 195	60	234	2 165	(1 930)	-89,2%	5 195
Local Government Financial Management Grant	309	1 000	1 000	-	194	417	(223)	-53,5%	1 000
Municipal Disaster Relief Grant	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	12 708	4 986	4 986	-	-	2 078	(2 078)	-100,0%	4 986
Municipal Systems Improvement Grant	-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant	2 050	2 245	2 245	528	528	935	(408)	-43,6%	2 245
Water Services Infrastructure Grant	5 471	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>	-	1 500	-	-	-	175	(175)	-100,0%	-
Development Planning and Shared Services	-	-	-	-	-	-	-	-	-
Rural Development Grant	-	-	-	-	-	-	-	-	-
Specify (Add grant description)	-	1 500	-	-	-	175	(175)	-100,0%	-
<b>District Municipality:</b>	-	-	-	-	-	-	-	-	-
Specify (Add grant description)	-	17 480	17 480	-	-	7 283	(7 283)	-100,0%	17 480
<b>Other grant providers:</b>	-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>	<b>514 184</b>	<b>468 989</b>	<b>475 299</b>	<b>33 359</b>	<b>149 510</b>	<b>196 851</b>	<b>(47 341)</b>	<b>-24,0%</b>	<b>475 299</b>
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	222 832	263 488	263 488	12 771	116 491	109 787	6 704	6,1%	263 488
Local Government Financial Management Grant	281	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	155 868	194 462	194 462	9 514	86 329	81 026	5 303	6,5%	194 462
Municipal Water Infrastructure Grant	-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant	19 379	9 026	9 026	-	3 995	3 761	235	6,2%	9 026
Water Services Infrastructure Grant	47 304	60 000	60 000	3 257	26 167	25 000	1 167	4,7%	60 000
<b>Provincial Government:</b>	11 855	-	-	-	-	-	-	-	-
Specify (Add grant description)	11 855	-	-	-	-	-	-	-	-
<b>District Municipality:</b>	-	-	-	-	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>	-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>	<b>234 687</b>	<b>263 488</b>	<b>263 488</b>	<b>12 771</b>	<b>116 491</b>	<b>109 787</b>	<b>6 704</b>	<b>6,1%</b>	<b>263 488</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>748 871</b>	<b>732 477</b>	<b>738 787</b>	<b>46 130</b>	<b>266 001</b>	<b>306 637</b>	<b>(40 636)</b>	<b>-13,3%</b>	<b>738 787</b>

## 2.5 Councillor and Staff Benefits

Table SC8 presents the expenditure of councillor and staff benefits at 30 November 2020.

## DC43 Harry Gwala - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

Summary of Employee and Councillor remuneration	2019/20	Budget Year 2020/21							
	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
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages	5 041	5 844	5 700	476	2 283	2 403	(120)	-5%	5 700
Pension and UIF Contributions	507	319	370	43	214	144	69	48%	370
Medical Aid Contributions	54	48	48	5	23	20	3	18%	48
Cellphone Allowance	622	440	461	61	289	188	101	54%	461
Other benefits and allowances	1 478	1 367	1 439	128	572	586	(13)	-2%	1 439
<b>Sub Total - Councillors</b>	<b>7 702</b>	<b>8 018</b>	<b>8 018</b>	<b>712</b>	<b>3 382</b>	<b>3 341</b>	<b>41</b>	<b>1%</b>	<b>8 018</b>
% increase		4,1%	4,1%						4,1%
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	3 637	3 719	3 719	336	1 679	1 550	129	8%	3 719
Pension and UIF Contributions	10	10	10	1	4	4	0	6%	10
Medical Aid Contributions	122	117	165	14	71	60	11	19%	165
Performance Bonus	53	56	56	-	55	24	32	135%	56
Motor Vehicle Allowance	928	923	1 110	88	438	426	12	3%	1 110
Cellphone Allowance	108	104	104	10	49	43	5	12%	104
Housing Allowances	160	163	163	13	66	68	(2)	-2%	163
Other benefits and allowances	434	385	428	38	191	170	22	13%	428
<b>Sub Total - Senior Managers of Municipality</b>	<b>5 452</b>	<b>5 478</b>	<b>5 756</b>	<b>500</b>	<b>2 554</b>	<b>2 344</b>	<b>210</b>	<b>9%</b>	<b>5 756</b>
% increase		0,5%	5,6%						5,6%
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	108 070	119 067	115 427	10 541	50 744	48 803	1 941	4%	115 427
Pension and UIF Contributions	16 177	17 188	17 545	1 581	7 591	7 241	350	5%	17 545
Medical Aid Contributions	8 220	8 585	8 666	732	3 620	3 595	25	1%	8 666
Overtime	136	153	153	14	49	64	(15)	-24%	153
Performance Bonus	7 833	7 670	7 858	309	2 986	3 238	(252)	-8%	7 858
Motor Vehicle Allowance	14 366	15 269	15 452	1 314	6 480	6 403	77	1%	15 452
Cellphone Allowance	781	833	833	64	333	347	(14)	-4%	833
Housing Allowances	487	510	510	46	229	212	16	8%	510
Other benefits and allowances	25 941	30 422	31 655	1 839	7 871	12 950	(5 079)	-39%	31 655
Payments in lieu of leave	3 208	780	2 040	9	505	605	(100)	-16%	2 040
Long service awards	193	1 065	1 124	118	357	457	(100)	-22%	1 124
Post-retirement benefit obligations	(461)	3 125	3 125	-	-	1 302	(1 302)	-100%	3 125
<b>Sub Total - Other Municipal Staff</b>	<b>184 950</b>	<b>204 667</b>	<b>204 389</b>	<b>16 567</b>	<b>80 765</b>	<b>85 217</b>	<b>(4 452)</b>	<b>-5%</b>	<b>204 389</b>
% increase		10,7%	10,5%						10,5%
<b>Total Parent Municipality</b>	<b>198 103</b>	<b>218 163</b>	<b>218 163</b>	<b>17 778</b>	<b>86 701</b>	<b>90 902</b>	<b>(4 201)</b>	<b>-5%</b>	<b>218 163</b>
		10,1%	10,1%						10,1%
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>									
<b>Board Members of Entities</b>									
Basic Salaries and Wages	-	373	373	-	-	155	(155)	-100%	373
<b>Sub Total - Board Members of Entities</b>	<b>-</b>	<b>373</b>	<b>373</b>	<b>-</b>	<b>-</b>	<b>155</b>	<b>(155)</b>	<b>-100%</b>	<b>373</b>
% increase		#DIV/0!	#DIV/0!						#DIV/0!
<b>Senior Managers of Entities</b>									
Basic Salaries and Wages	-	2 130	2 130	-	-	888	(888)	-100%	2 130
<b>Sub Total - Senior Managers of Entities</b>	<b>-</b>	<b>2 130</b>	<b>2 130</b>	<b>-</b>	<b>-</b>	<b>888</b>	<b>(888)</b>	<b>-100%</b>	<b>2 130</b>
% increase		#DIV/0!	#DIV/0!						#DIV/0!
<b>Other Staff of Entities</b>									
Basic Salaries and Wages	-	7 575	7 575	-	-	3 156	(3 156)	-100%	7 575
Pension and UIF Contributions	-	1 470	1 470	-	-	612	(612)	-100%	1 470
Medical Aid Contributions	-	479	479	-	-	200	(200)	-100%	479
Performance Bonus	-	533	533	-	-	222	(222)	-100%	533
Payments in lieu of leave	-	43	43	-	-	18	(18)	-100%	43
<b>Sub Total - Other Staff of Entities</b>	<b>-</b>	<b>10 099</b>	<b>10 099</b>	<b>-</b>	<b>-</b>	<b>4 208</b>	<b>(4 208)</b>	<b>-100%</b>	<b>10 099</b>
% increase		#DIV/0!	#DIV/0!						#DIV/0!
<b>Total Municipal Entities</b>	<b>-</b>	<b>12 601</b>	<b>12 601</b>	<b>-</b>	<b>-</b>	<b>5 251</b>	<b>(5 251)</b>	<b>-100%</b>	<b>12 601</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>198 103</b>	<b>230 764</b>	<b>230 764</b>	<b>17 778</b>	<b>86 701</b>	<b>96 153</b>	<b>(9 452)</b>	<b>-10%</b>	<b>230 764</b>
% increase		16,5%	16,5%						16,5%
<b>TOTAL MANAGERS AND STAFF</b>	<b>190 401</b>	<b>222 374</b>	<b>222 374</b>	<b>17 067</b>	<b>83 319</b>	<b>92 656</b>	<b>(9 337)</b>	<b>-10%</b>	<b>222 374</b>

## 2.6 Material Variances to the SDBIP

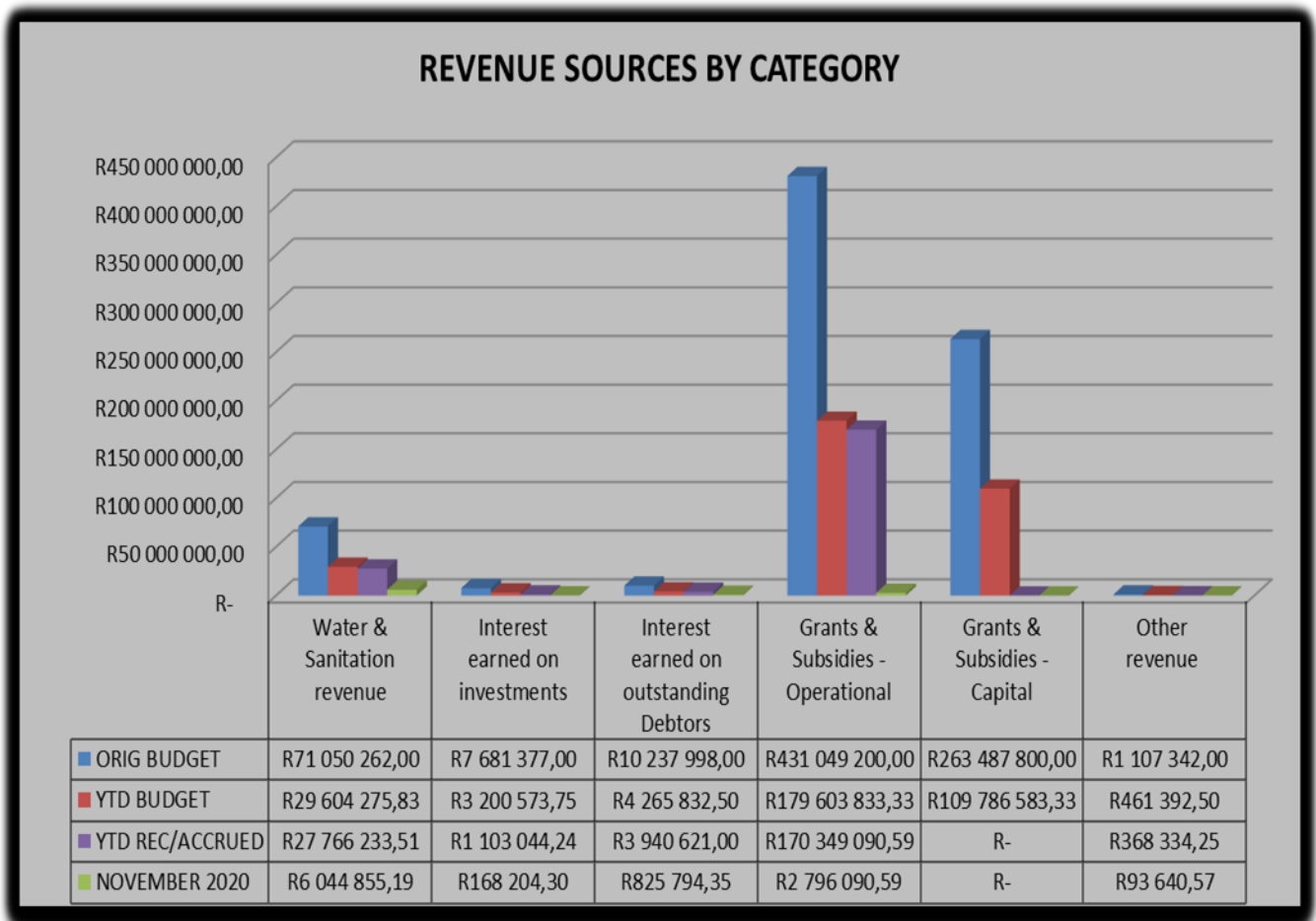
The following section analyses material variances between the actual targets as at 30 November 2020 and the budget for the same period. This report analyses each major component under following headings;

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

### **REVENUE**

The chart displays a comparison between the 2020/2021 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 November 2020 was R27, 7million against a year to date **budget** of R29, 6million or 94 per cent.

## **Interest Earned on External Investments**

The interest earned on external investments year to date actual is R1, 1million against year to budget of R3, 2m representing 34 per cent of the planned expenditure.

## **Transfers Recognised - Operational**

The operational grants revenue of R170, 3million against a year to date budget of R179, 6million is largely attributable to the YTD equitable share received.

## **Transfers Recognised – Capital**

The low expenditure trends on grant funded expenditure had resulted in a rather lower than expected recognition of Income against the set targets. There was no movement in the period ending 30 November 2020.

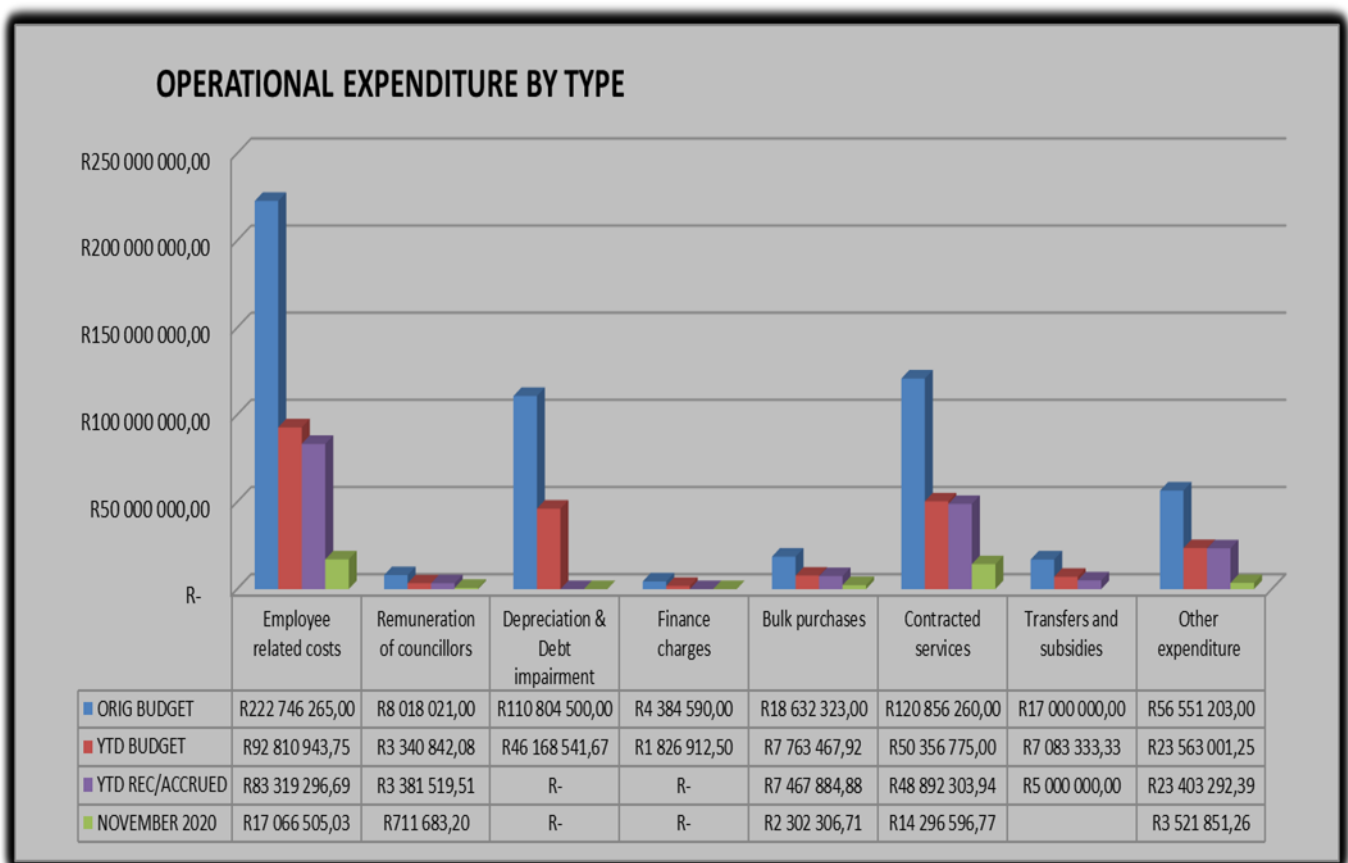
## **Other Revenue**

The YTD performance of other revenue is R368 334 against YTD budget of R 461 393 which demonstrate 80 per cent performance.

## 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: 2020/2021 financial year Opex**



## **Employee Related Costs**

The YTD budget for employee related costs is R92, 8million against a YTD actual of R83, 3million which is 90% of the YTD budget.

## **Remuneration of Councillors**

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

## **Finance Charges**

There was no movement for finance charges in the period ending 30 November 2020.

## **Bulk Purchases**

The expenditure on Bulk Water purchases has the budget of R18, 6m. The year to date expenditure on bulk water purchases is R 7, 4m against a YTD budget of R 7, 7m representing 96% of the year to date budget.

## **Contracted Services**

The YTD budget for contracted services was at R 50, 3milllion against a YTD expenditure of R 48, 8million and expenditure for the month of



November 2020 is R14, 2million which demonstrate 97 per cent performance.

### **Other Expenditure**

The YTD budget for other expenditure was at R 23, 5million against a YTD expenditure of R 23, 4million and expenditure for the month of November 2020 is R3, 5million.

### **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 - M05 November**

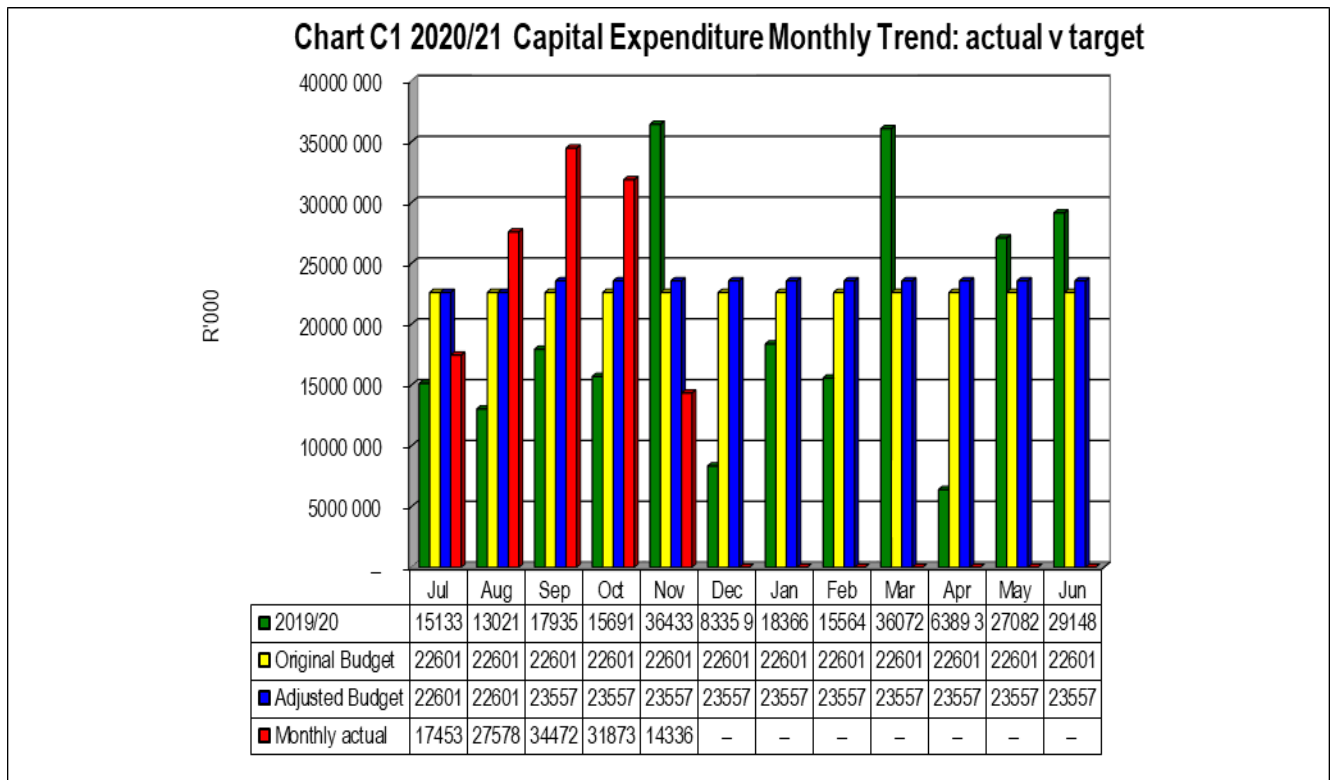
Description	Budget Year 2020/21												2020/21 Medium Term Revenue & Expenditure Framework			
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
<b>R thousands</b>																
<b>Cash Receipts By Source</b>																
Property rates																
Service charges - electricity revenue																
Service charges - water revenue	2 184	2 215	5 588	4 612	2 170	2 930	2 930	2 915	2 998	2 619	2 981	3 764	37 905	40 157	42 530	
Service charges - sanitation revenue	936	949	2 395	1 976	930	1 144	1 144	1 426	1 394	1 202	1 368	517	15 383	16 297	17 262	
Interest earned - external investments	-	-	732	203	168	-	-	1 168	585	515	1 212	3 097	7 681	8 140	8 627	
Interest earned - outstanding debtors																
Transfers and Subsidies - Operational	169 125	2 299	-	-	2 338	-	-	646	138 874	-	131	73 853	387 266	411 458	441 097	
Other revenue	-	209	26	39	94	92	92	92	92	92	92	185	1 107	1 165	1 224	
<b>Cash Receipts by Source</b>	<b>172 245</b>	<b>5 673</b>	<b>8 741</b>	<b>6 830</b>	<b>5 700</b>	<b>4 166</b>	<b>4 166</b>	<b>6 248</b>	<b>143 943</b>	<b>4 429</b>	<b>5 785</b>	<b>81 417</b>	<b>449 343</b>	<b>477 218</b>	<b>510 740</b>	
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	68 000	9 026	30 000	24 000	57 289	-	-	-	75 173	-	-	-	263 488	277 232	293 486	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	(52)	117	
Decrease (increase) in non-current receivables																
Decrease (increase) in non-current investments																
<b>Total Cash Receipts by Source</b>	<b>240 245</b>	<b>14 699</b>	<b>38 741</b>	<b>30 830</b>	<b>62 989</b>	<b>4 166</b>	<b>4 166</b>	<b>6 248</b>	<b>219 115</b>	<b>4 429</b>	<b>5 785</b>	<b>81 417</b>	<b>712 830</b>	<b>754 398</b>	<b>804 343</b>	
<b>Cash Payments by Type</b>																
Employee related costs	16 377	16 069	15 673	18 134	17 067	18 562	18 562	18 562	18 562	18 562	18 562	28 054	222 746	232 810	248 842	
Remuneration of councillors	688	627	673	682	712	668	668	668	668	668	668	627	8 018	8 579	9 180	
Interest paid	-	-	-	-	-	365	365	365	365	365	365	2 192	4 385	4 595	4 816	
Bulk purchases - Water & Sewer	-	1 896	1 889	1 380	2 302	1 553	1 553	1 553	1 553	1 553	1 553	1 848	18 632	19 527	20 464	
Other materials	-	85	729	360	51	759	759	759	759	759	759	3 331	9 113	9 432	9 885	
Contracted services	12 933	6 474	17 835	4 846	14 297	9 863	9 863	9 863	9 863	9 863	9 863	2 795	118 356	132 296	138 735	
General expenses	11 578	15 834	4 561	5 384	3 471	5 207	5 207	5 207	5 207	5 207	5 207	(9 583)	62 488	63 093	66 228	
<b>Cash Payments by Type</b>	<b>41 575</b>	<b>40 983</b>	<b>41 361</b>	<b>30 786</b>	<b>37 899</b>	<b>36 978</b>	<b>36 978</b>	<b>36 978</b>	<b>36 978</b>	<b>36 978</b>	<b>36 978</b>	<b>29 265</b>	<b>443 739</b>	<b>470 332</b>	<b>498 150</b>	
<b>Other Cash Flows/Payments by Type</b>																
Capital assets	17 453	27 579	34 472	31 874	14 337	22 602	22 602	22 602	22 602	22 602	22 602	9 896	271 221	281 421	297 885	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	9 741	9 741	1 287	1 365	
<b>Total Cash Payments by Type</b>	<b>59 029</b>	<b>68 562</b>	<b>75 833</b>	<b>62 659</b>	<b>52 236</b>	<b>59 580</b>	<b>59 580</b>	<b>59 580</b>	<b>59 580</b>	<b>59 580</b>	<b>59 580</b>	<b>48 902</b>	<b>724 701</b>	<b>753 041</b>	<b>797 399</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>181 217</b>	<b>(53 863)</b>	<b>(37 092)</b>	<b>(31 829)</b>	<b>10 753</b>	<b>(55 414)</b>	<b>(55 414)</b>	<b>(53 332)</b>	<b>159 535</b>	<b>(55 151)</b>	<b>(53 795)</b>	<b>32 515</b>	<b>(11 871)</b>	<b>1 357</b>	<b>6 944</b>	
Cash/cash equivalents at the month/year beginning:	40 671	221 888	168 025	130 932	99 103	109 856	54 442	(972)	(54 304)	105 232	50 080	(3 715)	40 671	6 237	7 646	
Cash/cash equivalents at the month/year end:	221 888	168 025	130 932	99 103	109 856	54 442	(972)	(54 304)	105 232	50 080	(3 715)	28 800	28 800	7 594	14 591	

## Capital Expenditure Trend

DC43 Harry Gwala - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M05 November

Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	15 134	22 602	22 602	17 453	17 453	22 602	5 149	22,8%	6%
August	13 021	22 602	22 602	27 579	45 032	45 204	172	0,4%	17%
September	17 935	22 602	23 558	34 472	79 504	68 761	(10 743)	-15,6%	29%
October	15 692	22 602	23 558	31 874	111 378	92 319	(19 059)	-20,6%	41%
November	36 434	22 602	23 558	14 337	125 715	115 877	(9 838)	-8,5%	46%
December	8 336	22 602	23 558	-	-	139 434	-	-	-
January	18 366	22 602	23 558	-	-	162 992	-	-	-
February	15 564	22 602	23 558	-	-	186 550	-	-	-
March	36 072	22 602	23 558	-	-	210 107	-	-	-
April	6 389	22 602	23 558	-	-	233 665	-	-	-
May	27 082	22 602	23 558	-	-	257 223	-	-	-
June	29 148	22 602	23 557	-	-	280 780	-	-	-
<b>Total Capital expenditure</b>	<b>239 175</b>	<b>271 221</b>	<b>280 780</b>	<b>125 715</b>					

## YTD Capital Budget vs. YTD Capital Expenditure



## Capital Expenditure on New Assets by Asset Class

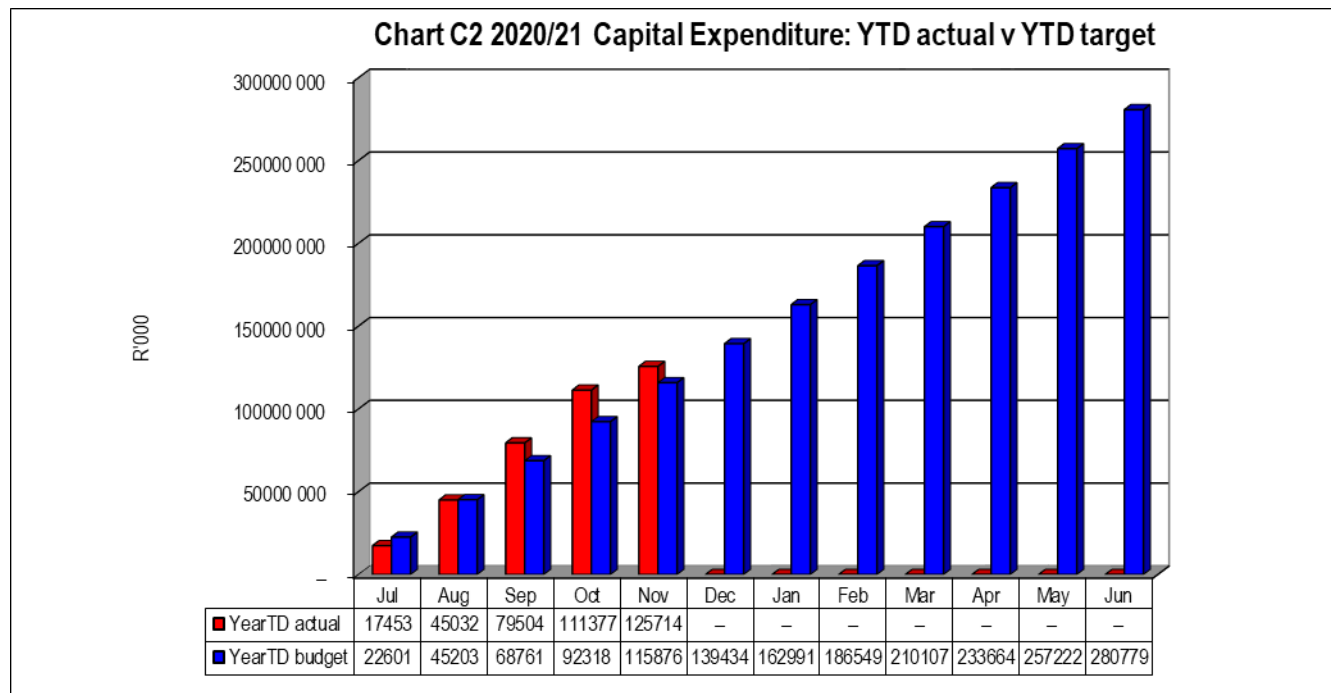
DC43 Harry Gwala - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M05

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>105 103</b>	<b>248 033</b>	<b>248 033</b>	<b>11 904</b>	<b>110 717</b>	<b>103 347</b>	<b>(7 369)</b>	<b>-7,1%</b>	<b>248 033</b>
Roads Infrastructure	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	105 103	213 161	213 161	10 828	109 087	88 817	(20 270)	-22,8%	213 161
<i>Dams and Weirs</i>	32 289	16 526	16 526	-	6 710	6 886	175	2,5%	16 526
<i>Boreholes</i>	12 718	31 965	31 965	-	8 589	13 319	4 730	35,5%	31 965
<i>Reservoirs</i>	15 642	6 900	6 900	-	870	2 875	2 005	69,8%	6 900
<i>Pump Stations</i>	-	21 437	21 437	3 234	9 176	8 932	(244)	-2,7%	21 437
<i>Water Treatment Works</i>	-	12 000	12 000	312	1 980	5 000	3 020	60,4%	12 000
<i>Bulk Mains</i>	20 996	27 669	27 669	1 035	34 532	11 529	(23 003)	-199,5%	27 669
<i>Distribution</i>	23 458	95 963	95 963	6 247	47 230	39 985	(7 246)	-18,1%	95 963
<i>Capital Spares</i>	-	700	700	-	-	292	292	100,0%	700
Sanitation Infrastructure	-	34 873	34 873	1 075	1 630	14 530	12 900	88,8%	34 873
<i>Pump Station</i>	-	8 700	8 700	477	477	3 625	3 148	86,8%	8 700
<i>Reticulation</i>	-	19 506	19 506	598	1 152	8 127	6 975	85,8%	19 506
<i>Waste Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Outfall Sewers</i>	-	-	-	-	-	-	-	-	-
<i>Toilet Facilities</i>	-	6 667	6 667	-	-	2 778	2 778	100,0%	6 667
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	<b>-</b>	<b>200</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>83</b>	<b>83</b>	<b>100,0%</b>	<b>200</b>
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	200	200	-	-	83	83	100,0%	200
<i>Computer Software and Applications</i>	-	200	200	-	-	83	83	100,0%	200
<b>Computer Equipment</b>	<b>3 504</b>	<b>1 590</b>	<b>1 690</b>	<b>1 566</b>	<b>1 566</b>	<b>692</b>	<b>(873)</b>	<b>-126,1%</b>	<b>1 690</b>
Computer Equipment	3 504	1 590	1 690	1 566	1 566	692	(873)	-126,1%	1 690
<b>Furniture and Office Equipment</b>	<b>1 264</b>	<b>910</b>	<b>1 210</b>	<b>-</b>	<b>303</b>	<b>469</b>	<b>166</b>	<b>35,4%</b>	<b>1 210</b>
Furniture and Office Equipment	1 264	910	1 210	-	303	469	166	35,4%	1 210
<b>Machinery and Equipment</b>	<b>1 020</b>	<b>484</b>	<b>484</b>	<b>-</b>	<b>-</b>	<b>202</b>	<b>202</b>	<b>100,0%</b>	<b>484</b>
Machinery and Equipment	1 020	484	484	-	-	202	202	100,0%	484
<b>Transport Assets</b>	<b>5 855</b>	<b>2 500</b>	<b>10 958</b>	<b>-</b>	<b>7 355</b>	<b>3 579</b>	<b>(3 776)</b>	<b>-105,5%</b>	<b>10 958</b>
Transport Assets	5 855	2 500	10 958	-	7 355	3 579	(3 776)	-105,5%	10 958
<b>Total Capital Expenditure on new assets</b>	<b>116 746</b>	<b>253 717</b>	<b>262 575</b>	<b>13 469</b>	<b>119 940</b>	<b>108 373</b>	<b>(11 567)</b>	<b>-10,7%</b>	<b>262 575</b>

### 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 -

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	76 976	780	780	-	1 370	325	(1 045)	-321,7%	780
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	38 675	780	780	-	982	325	(657)	-202,2%	780
Dams and Weirs	-	-	-	-	-	-	-	-	-
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	780	780	-	-	325	325	100,0%	780
Distribution	38 675	-	-	-	982	-	(982)	#DIV/0!	-
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	38 302	-	-	-	388	-	(388)	#DIV/0!	-
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	38 302	-	-	-	388	-	(388)	#DIV/0!	-
Outfall Sewers	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	50	50	-	-	21	21	100,0%	50
Machinery and Equipment	-	50	50	-	-	21	21	100,0%	50
<b>Transport Assets</b>	-	-	700	-	-	210	210	100,0%	700
Transport Assets	-	-	700	-	-	210	210	100,0%	700
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>76 976</b>	<b>830</b>	<b>1 530</b>	<b>-</b>	<b>1 370</b>	<b>556</b>	<b>(814)</b>	<b>-146,5%</b>	<b>1 530</b>



## 2.7 Municipal Manager's Quality's Certificate

### Quality Certificate

I, Adelaide Nomnandi Dlamini, the Municipal Manager of Harry Gwala District Municipality, hereby certify that-

- The monthly budget statement

For the month of November 2020 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: Adelaide Nomnandi Dlamini

Municipal Manager of: Harry Gwala District Municipality

Signed\_\_\_\_\_

Date\_\_\_\_\_