

Harry Gwala District Municipality

MFMA s71 report for the period ending 31 October 2023.

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)

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 116% 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.

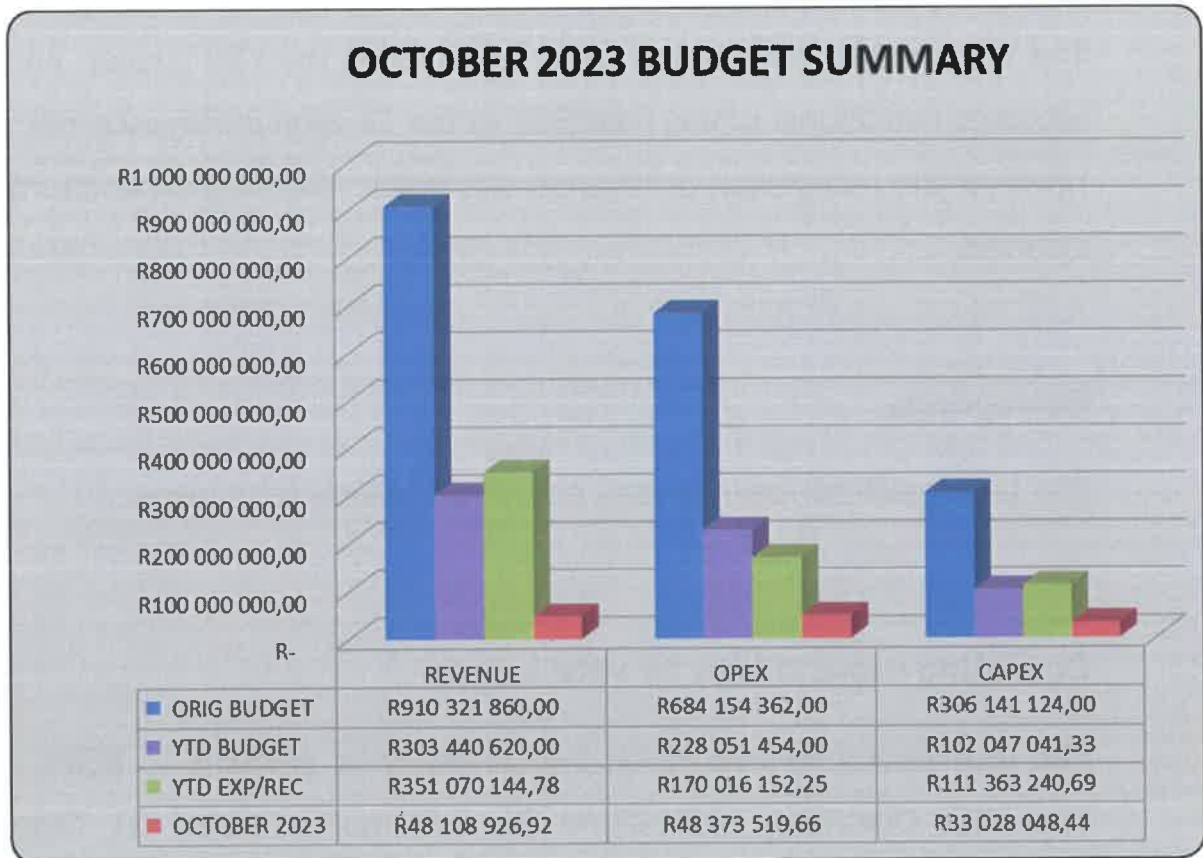
Operating expenditure by vote & type

The total operating budget for the current year amounts to R684, 1m. The YTD Operating expenditure for the month ended 31 October amounted to R170m against a year to date (YTD) budget of R228m. The actual YTD expenditure represented 75% of the year to date budget.

Capital expenditure

The total capital budget for the current year amounts to R306, 1m. The YTD expenditure on capital amounts to R111, 3million against year to date budget of R102million, or 109% 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 R124, 6million. The closing cash and cash equivalents as at the end of October 2023 was R290, 3million. Refer to the table below for cash and cash equivalent register for more detail on the cash position.

CASH AND INVESTMENT REGISTER AS AT 31 OCTOBER 2023

Investments by maturity Name of institution & Investment ID R thousands	Period of Investment	Type of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
	Yrs/Months						
Municipality							
FIRST NATIONAL BANK	12	CALL ACCOUNT	85 746	499	(21 275)		64 971
FIRST NATIONAL BANK	12	CALL ACCOUNT	94 643	494	(20 756)	-	74 382
FIRST NATIONAL BANK	12	ADMIN CALL	23 289	143	-		23 432
INVESTEC	12	FIXED DEPOSIT	37 198	256			37 454
FIRST NATIONAL BANK	12	FIXED DEPOSIT	12 036	67	(5 357)	40 000	46 746
FIRST NATIONAL BANK	12	CALL ACCOUNT	13	5		1 542	1 660
FIRST NATIONAL BANK	12	CALL ACCOUNT	13	0			13
FIRST NATIONAL BANK	12	CALL ACCOUNT	20	6		1 674	1 699
FIRST NATIONAL BANK	12	FIXED DEPOSIT	53	4		1 200	1 257
NEDBANK		FIXED DEPOSIT	95	1			96
ABSA BANK		FIXED DEPOSIT	34 389	150			34 539
FIRST NATIONAL BANK		CURRENT ACCOUNT	17 783		(13 616)		4 168
Municipality sub-total			305 278		(47 387)	44 416	290 318
TOTAL INVESTMENTS AND INTEREST			305 278		(47 387)	44 416	290 318

Allocations received (National & Provincial Grants)

All DORA and provincial grants allocations for 2023/2024 have been received as per payment schedule. The total grants received as at 31 October 2023 was R 399, 5million. Conditional Grants amounting to R 206, 4million and the equitable share is R 193, 1million. One grant received in the month ending 31 October 2023.

Transfers Recognised – Operational

No operational grant received for the month of October 2023

Transfers Recognised – Capital

One Capital grant received for the month of October 2023 namely:

- Water Services Infrastructure Grant- R40 000 000

Spending on Grants

Spending on grants amounted to R111, 3million or 109% for the month ending October 2023.

1.3 Resolutions

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

1.4 Monthly Budget Statement Tables

Monthly Budget Statements Summary

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

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

Description	2022/23	Budget Year 2023/24							
	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	77 674	76 192	76 192	6 022	22 480	25 397	(2 937)	-12%	76 192
Investment revenue	10 858	5 713	5 713	1 670	7 266	1 904	5 362	282%	5 713
Transfers and subsidies - Operational	452 460	483 840	493 840	1 225	197 870	164 613	33 257		493 840
Other own revenue	19 422	13 224	13 224	1 573	5 978	4 408	1 570	38%	-
Total Revenue (excluding capital transfers and contributions)	560 414	588 970	588 970	10 491	233 574	196 323	37 251	19%	588 970
Employee costs	245 578	256 783	256 783	20 615	81 764	85 595	(3 831)		256 783
Remuneration of Councillors	6 988	8 119	8 119	843	2 440	2 706	(266)		8 119
Depreciation and amortisation	92 556	97 007	97 007	-	-	32 336	(32 336)		97 007
Interest	113	100	100	-	2	33	(31)		100
Inventory consumed and bulk purchases	33 986	28 431	28 431	3 389	9 883	9 477	406		28 431
Transfers and subsidies	15 290	2 500	2 500	-	-	833	(833)	-100%	2 500
Other expenditure	239 909	291 214	291 214	23 526	75 927	97 072	(21 144)	-22%	291 214
Total Expenditure	634 419	684 154	684 154	48 374	170 016	228 053	(58 036)	-25%	684 154
Surplus/(Deficit)	(74 005)	(95 185)	(95 185)	(37 883)	63 558	(31 729)	95 288	-300%	(95 185)
Transfers and subsidies - capital (monetary allocations)	283 338	321 352	321 352	37 618	117 496	107 117	10 379	10%	321 352
Transfers and subsidies - capital (in-kind)	3 888	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	213 221	226 167	226 167	(265)	181 054	75 388	105 666	140%	226 167
Share of surplus/ (deficit) of associate	-	17 000	17 000	-	-	5 667	(5 667)	-100%	17 000
Surplus/ (Deficit) for the year	213 221	243 167	243 167	(265)	181 054	81 055	99 999	123%	243 167
Capital expenditure & funds sources									
Capital expenditure	269 118	306 141	306 141	33 028	111 363	102 047	9 316	9%	306 141
Capital transfers recognised	251 309	277 584	277 584	31 632	109 418	92 528	16 889	18%	277 584
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	17 809	28 557	28 557	1 386	1 946	9 519	(7 573)	-80%	28 557
Total sources of capital funds	269 118	306 141	306 141	33 028	111 363	102 047	9 316	9%	306 141
Financial position									
Total current assets	194 494	147 860	147 860		340 805				147 860
Total non current assets	2 927 796	2 955 803	2 955 803		3 039 159				2 955 803
Total current liabilities	152 320	111 522	111 522		228 940				111 522
Total non current liabilities	27 735	28 869	28 869		27 735				28 869
Community wealth/Equity	2 981 788	2 720 105	2 720 105		3 123 553				2 720 105
Cash flows									
Net cash from (used) operating	1 502 631	324 776	324 776	72 647	882 183	108 259	(753 924)	-696%	324 776
Net cash from (used) investing	(269 118)	(306 141)	(306 141)	(33 028)	(111 363)	(102 047)	9 316	-9%	(306 141)
Net cash from (used) financing	-	(2 251)	(2 251)	27	34	(750)	(785)	105%	(2 251)
Cash/cash equivalents at the month/year end	1 283 739	84 290	84 290	-	875 494	73 368	(802 126)	-1093%	141 024
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	7 849	5 234	4 666	3 623	14 478	3 701	30 265	177 866	247 882
Creditors Age Analysis									
Total Creditors	9 176	400	3	731	-	-	-	-	10 310

Financial Performance

Table C2 provides the statement of financial performance by standard classification.

DC43 Harry Gwala - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M04 October

Description	2022/23	Budget Year 2023/24							
	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>	449 558	488 282	488 282	1 830	200 870	162 760	38 110	23%	488 282
Executive and council	-	-	-	-	-	-	-	-	-
Finance and administration	449 558	488 282	488 282	1 830	200 870	162 760	38 110	23%	488 282
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	32	16	16	5	16	5	11	202%	16
Community and social services	32	16	16	5	16	5	11	202%	16
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	3 888	638	638	-	-	213	(213)	-100%	638
Planning and development	3 888	638	638	-	-	213	(213)	-100%	638
Road transport	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	394 162	438 386	438 386	46 274	150 184	146 129	4 055	3%	438 386
Energy sources	-	-	-	-	-	-	-	-	-
Water management	381 035	423 735	423 735	45 024	145 470	141 245	4 225	3%	423 735
Waste water management	13 126	14 651	14 651	1 250	4 714	4 884	(170)	-3%	14 651
Waste management	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	847 640	927 322	927 322	48 109	351 070	309 107	41 963	14%	927 322
Expenditure - Functional									
<i>Governance and administration</i>	284 703	294 557	293 757	25 287	79 241	98 098	(18 856)	-19%	293 757
Executive and council	29 054	39 878	39 878	2 319	11 386	13 293	(1 907)	-14%	39 878
Finance and administration	244 549	244 785	243 985	22 295	64 883	81 507	(16 624)	-20%	243 985
Internal audit	11 101	9 894	9 894	672	2 973	3 298	(325)	-10%	9 894
<i>Community and public safety</i>	17 993	20 592	20 592	1 748	6 050	6 864	(814)	-12%	20 592
Community and social services	17 993	20 592	20 592	1 748	6 050	6 864	(814)	-12%	20 592
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	151 602	167 382	167 382	4 306	22 088	55 794	(33 706)	-60%	167 382
Planning and development	151 602	167 382	167 382	4 306	22 088	55 794	(33 706)	-60%	167 382
Road transport	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	180 120	201 412	202 212	17 032	62 637	67 228	(4 589)	-7%	202 212
Energy sources	-	-	-	-	-	-	-	-	-
Water management	177 611	200 518	201 318	17 021	62 579	66 928	(4 349)	-6%	201 318
Waste water management	2 509	893	893	12	58	298	(240)	-80%	893
Waste management	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	212	212	-	-	71	(71)	-100%	212
Total Expenditure - Functional	634 419	684 154	684 154	48 374	170 016	228 053	(58 036)	-25%	684 154
Surplus/ (Deficit) for the year	213 221	243 167	243 167	(265)	181 054	81 055	99 999	123%	243 167

This table assess the revenue by department and then the expenditure for the period ending 31 October 2023. Revenue receipts in October have largely constituted of service charges which is water and sanitation. The overall budgeted revenue cash receipt for the month of October is 5% against original budget.

Expenditure by standard classification presents the expenditures by the departments. Water Services Department has the largest expenditure for the month of October as the department responsible for the repairs and maintenance of the municipal assets and with the largest staff complement, shares the greatest bulk of this budget and hence the expenditure of R23, 5million.

Table C3 presents the same information as the table above, the difference being that it's by Municipal vote.

DC43 Harry Gwala - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October

Vote Description	2022/23	Budget Year 2023/24							
	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	449 162	470 822	470 822	1 830	200 789	156 941	43 849	27,9%	470 822
Vote 04 - Summary Corporate Services	372	372	372	-	63	124	(61)	-49,0%	372
Vote 05 - Summary Social Services & Development Planning	32	17 654	17 654	5	16	5 885	(5 869)	-99,7%	17 654
Vote 06 - Summary Infrastructure Services	308 606	354 861	354 861	39 066	123 430	118 287	5 143	4,3%	354 861
Vote 07 - Summary Water Services	89 467	83 613	83 613	7 208	26 771	27 871	(1 100)	-3,9%	83 613
Vote 15 - Other	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	847 640	927 322	927 322	48 109	351 070	309 107	41 963	13,6%	927 322
Expenditure by Vote									
Vote 01 - Summary Council	18 112	19 937	19 937	1 370	7 235	6 646	589	8,9%	19 937
Vote 02 - Summary Municipal Manager	22 043	22 917	22 917	1 621	7 124	7 639	(516)	-6,7%	22 917
Vote 03 - Summary Budget And Treasury Office	94 203	90 559	90 559	6 124	21 420	30 187	(8 766)	-29,0%	90 559
Vote 04 - Summary Corporate Services	90 576	86 586	86 586	9 612	29 775	28 862	913	3,2%	86 586
Vote 05 - Summary Social Services & Development Planning	50 497	75 394	75 394	3 355	17 888	25 131	(7 244)	-28,8%	75 394
Vote 06 - Summary Infrastructure Services	121 509	128 353	128 353	2 739	10 406	42 785	(32 379)	-75,7%	128 353
Vote 07 - Summary Water Services	237 478	260 408	260 408	23 553	76 168	86 803	(10 635)	-12,3%	260 408
Vote 15 - Other	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	634 419	684 154	684 154	48 374	170 016	228 053	(58 036)	-25,4%	684 154
Surplus/ (Deficit) for the year	213 221	243 167	243 167	(265)	181 054	81 055	99 999	123,4%	243 167

Statement of financial Performance

This schedule provides information on the planned revenue and operational expenditures against the actual results for the period ending 31 October 2023.

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

Description	2022/23	Budget Year 2023/24							
	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	64 525	61 123	61 123	4 848	17 856	20 374	(2 518)	-12%	61 123
Service charges - Waste Water Management	13 149	15 069	15 069	1 174	4 604	5 023	(419)	-8%	15 069
Service charges - Waste management	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	741	876	876	66	139	292	(153)	-52%	876
Interest earned from Receivables	14 117	11 960	11 960	1 502	5 759	3 987	1 773	44%	11 960
Interest from Current and Non Current Assets	10 858	5 713	5 713	1 670	7 266	1 904	5 362	282%	5 713
Operational Revenue	810	388	388	5	79	129	(50)	-39%	388
Non-Exchange Revenue									
Property rates	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	452 460	493 840	493 840	1 225	197 870	164 613	33 257	20%	493 840
Interest	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-
Other Gains	3 755	-	-	-	-	-	-	-	-
Discontinued Operations									
Total Revenue (excluding capital transfers and contributions)	560 414	588 970	588 970	10 491	233 574	196 323	37 251	19%	588 970
Expenditure By Type									
Employee related costs	245 578	256 783	256 783	20 615	81 764	85 595	(3 831)	-4%	256 783
Remuneration of councillors	6 988	8 119	8 119	843	2 440	2 706	(266)	-10%	8 119
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-
Inventory consumed	33 986	28 431	28 431	3 389	9 883	9 477	406	4%	28 431
Debt impairment	(1 202)	28 300	28 300	-	-	9 433	(9 433)	-100%	28 300
Depreciation and amortisation	92 556	97 007	97 007	-	-	32 336	(32 336)	-100%	97 007
Interest	113	100	100	-	2	33	(31)	-94%	100
Contracted services	134 274	140 220	140 260	14 570	40 950	46 751	(5 801)	-12%	140 260
Transfers and subsidies	15 290	2 500	2 500	-	-	833	(833)	-100%	2 500
Irrecoverable debts written off	34 790	30 418	30 418	-	-	10 139	(10 139)	-100%	30 418
Operational costs	68 172	92 277	92 237	8 956	34 978	30 748	4 230	14%	92 237
Losses on Disposal of Assets	2 875	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-
Total Expenditure	634 419	684 154	684 154	48 374	170 016	228 053	(58 036)	-25%	684 154
Surplus/(Deficit)	(74 005)	(95 185)	(95 185)	(37 883)	63 558	(31 729)	95 288	(0)	(95 185)
Transfers and subsidies - capital (monetary allocations)	283 338	321 352	321 352	37 618	117 496	107 117	10 379	0	321 352
Transfers and subsidies - capital (in-kind)	3 888	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	213 221	226 167	226 167	(265)	181 054	75 388	105 666	0	226 167
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	213 221	226 167	226 167	(265)	181 054	75 388			226 167
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	213 221	226 167	226 167	(265)	181 054	75 388			226 167
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	17 000	17 000	-	-	5 667	-	-	17 000
Surplus/ (Deficit) for the year	213 221	243 167	243 167	(265)	181 054	81 055			243 167

Capital Expenditure

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

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

Vote Description	2022/23	Budget Year 2023/24							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands									
Multi-Year expenditure appropriation									
Vote 01 - Summary Council	-	-	-	-	-	-	-	-	-
Vote 02 - Summary Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 03 - Summary Budget And Treasury Office	275	-	-	-	-	-	-	-	-
Vote 04 - Summary Corporate Services	7 727	9 641	9 641	1 396	1 946	3 214	(1 268)	-39%	9 641
Vote 05 - Summary Social Services & Development Planning	408	2 267	2 267	-	-	756	(756)	-100%	2 267
Vote 06 - Summary Infrastructure Services	47 306	55 292	76 892	9 968	36 980	23 271	13 709	59%	76 892
Vote 07 - Summary Water Services	213 402	238 941	217 341	21 664	72 437	74 807	(2 369)	-3%	217 341
Vote 15 - Other	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	269 118	306 141	306 141	33 028	111 363	102 047	9 316	9%	306 141
Total Capital Expenditure	269 118	306 141	306 141	33 028	111 363	102 047	9 316	9%	306 141
Capital Expenditure - Functional Classification									
Governance and administration	8 002	10 308	10 308	1 396	1 946	3 436	(1 490)	-43%	10 308
Executive and council	-	-	-	-	-	-	-	-	-
Finance and administration	8 002	10 308	10 308	1 396	1 946	3 436	(1 490)	-43%	10 308
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	270	1 600	1 600	-	-	533	(533)	-100%	1 600
Community and social services	270	1 600	1 600	-	-	533	(533)	-100%	1 600
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	41 851	27 618	49 218	7 367	30 313	14 046	16 267	116%	49 218
Planning and development	41 851	27 618	49 218	7 367	30 313	14 046	16 267	116%	49 218
Road transport	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	218 995	266 615	245 015	24 265	79 104	84 031	(4 927)	-6%	245 015
Energy sources	-	-	-	-	-	-	-	-	-
Water management	174 461	198 174	168 574	15 488	57 238	60 329	(3 091)	-5%	168 574
Waste water management	44 534	68 441	76 441	8 776	21 867	23 703	(1 836)	-8%	76 441
Waste management	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	269 118	306 141	306 141	33 028	111 363	102 047	9 316	9%	306 141
Funded by:									
National Government	247 421	277 584	277 584	31 632	109 418	92 528	16 889	18%	277 584
Provincial Government	3 888	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	251 309	277 584	277 584	31 632	109 418	92 528	16 889	18%	277 584
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	17 809	28 557	28 557	1 396	1 946	9 519	(7 573)	-80%	28 557
Total Capital Funding	269 118	306 141	306 141	33 028	111 363	102 047	9 316	9%	306 141

As alluded to above, the capital expenditure programme for the period ending 31 October 2023 was R111, 3m which represents 109% of capital expenditure against year to date budget of R102million.

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

Chart 1: 2023/2024 CAPEX

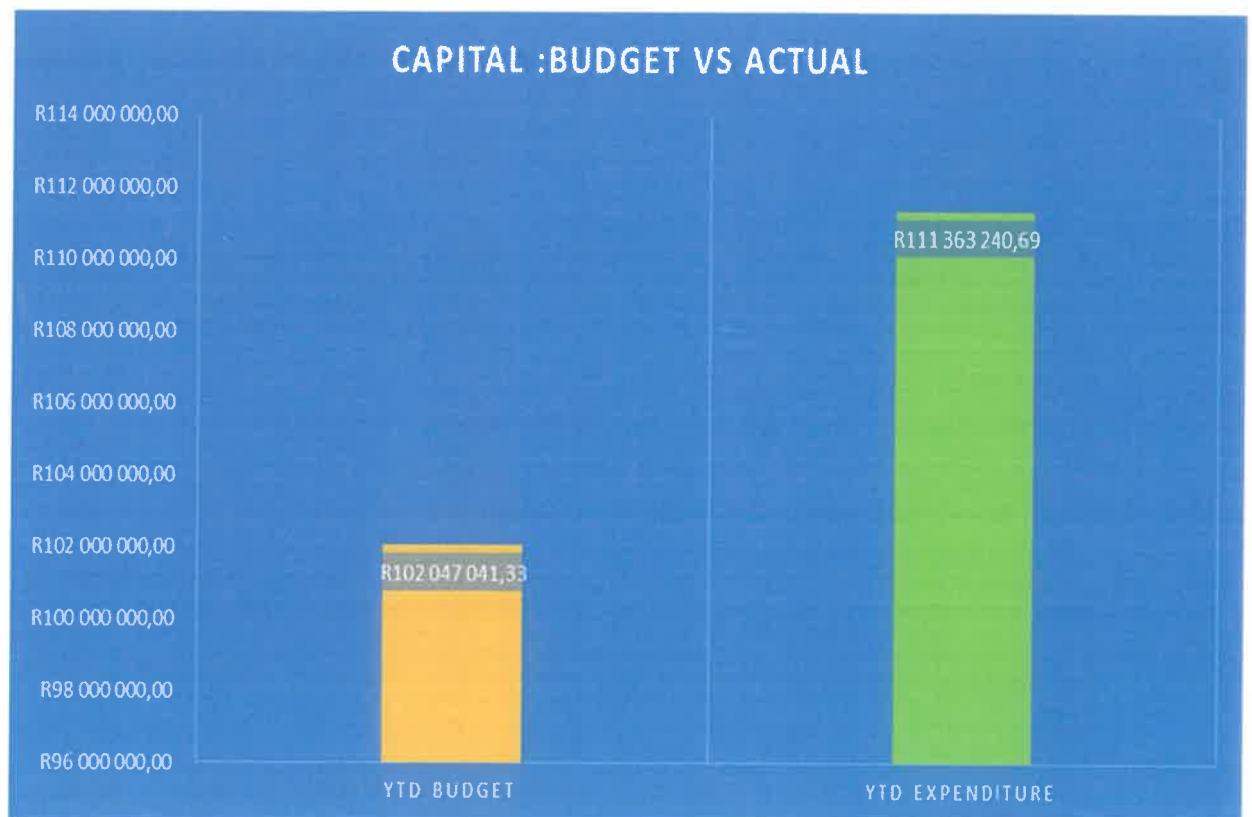


Table C6 displays the financial position of the municipality as at 31 October 2023.

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

Description	2022/23	Budget Year 2023/24			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	124 641	84 290	84 290	271 339	84 290
Trade and other receivables from exchange transactions	32 136	28 499	28 499	38 258	28 499
Receivables from non-exchange transactions	2 318	2 336	2 336	2 316	2 336
Current portion of non-current receivables	-	-	-	-	-
Inventory	716	513	513	716	513
VAT	34 688	32 160	32 160	28 311	32 160
Other current assets	(5)	62	62	(134)	62
Total current assets	194 494	147 860	147 860	340 805	147 860
Non current assets					
Investments	-	-	-	-	-
Investment property	-	-	-	-	-
Property, plant and equipment	2 927 280	2 954 832	2 954 832	3 038 643	2 954 832
Biological assets	-	-	-	-	-
Living and non-living resources	-	-	-	-	-
Heritage assets	-	-	-	-	-
Intangible assets	515	972	972	515	972
Trade and other receivables from exchange transactions	-	-	-	-	-
Non-current receivables from non-exchange transactions	-	-	-	-	-
Other non-current assets	0	0	0	0	0
Total non current assets	2 927 796	2 955 803	2 955 803	3 039 159	2 955 803
TOTAL ASSETS	3 122 289	3 103 663	3 103 663	3 379 964	3 103 663
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Financial liabilities	12 806	10 394	10 394	12 806	10 394
Consumer deposits	2 415	2 324	2 324	2 500	2 324
Trade and other payables from exchange transactions	92 367	75 527	75 527	81 802	75 527
Trade and other payables from non-exchange transactions	21 177	1 483	1 483	105 407	1 483
Provision	16 020	15 194	15 194	16 020	15 194
VAT	7 535	6 600	6 600	10 406	6 600
Other current liabilities	-	-	-	-	-
Total current liabilities	152 320	111 522	111 522	228 940	111 522
Non current liabilities					
Financial liabilities	(0)	-	-	(0)	-
Provision	27 735	28 869	28 869	27 735	28 869
Long term portion of trade payables	-	-	-	-	-
Other non-current liabilities	-	-	-	-	-
Total non current liabilities	27 735	28 869	28 869	27 735	28 869
TOTAL LIABILITIES	180 055	140 391	140 391	256 675	140 391
NET ASSETS	2 942 235	2 963 272	2 963 272	3 123 289	2 963 272
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)	2 942 235	2 963 272	2 963 272	3 123 289	2 963 272
Reserves and funds	-	-	-	-	-
Other	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2 942 235	2 963 272	2 963 272	3 123 289	2 963 272

Table C7 below display the Cash Flow Statement for the period ending 31 October 2023.

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

Description	2022/23	Budget Year 2023/24							
	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	18	-	-	1	2	-	2	#DIV/0!	-
Service charges	51 062	61 100	61 100	5 182	20 724	20 367	357	2%	61 100
Other revenue	1 483 328	53 987	53 987	101 380	747 474	17 996	729 479	4054%	53 987
Transfers and Subsidies - Operational	468 100	493 840	493 840	-	197 596	164 613	32 983	20%	493 840
Transfers and Subsidies - Capital	316 011	321 352	321 352	40 000	202 000	107 117	94 883	89%	321 352
Interest	10 858	5 713	5 713	1 670	7 266	1 904	5 362	282%	5 713
Dividends									
Payments									
Suppliers and employees	(826 746)	(611 117)	(611 117)	(75 585)	(312 880)	(203 706)	109 175	-54%	(611 117)
Interest	-	(100)	(100)	-	-	(33)	(33)	100%	(100)
Transfers and Subsidies	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	1 502 631	324 776	324 776	72 647	862 183	108 259	(753 924)	-696%	324 776
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	(269 118)	(306 141)	(306 141)	(33 028)	(111 363)	(102 047)	9 316	-9%	(306 141)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(269 118)	(306 141)	(306 141)	(33 028)	(111 363)	(102 047)	9 316	-9%	(306 141)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	149	149	27	34	50	(15)	-31%	149
Payments									
Repayment of borrowing	-	(2 400)	(2 400)	-	-	(800)	(800)	100%	(2 400)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	(2 251)	(2 251)	27	34	(750)	(785)	105%	(2 251)
NET INCREASE/ (DECREASE) IN CASH HELD	1 233 513	16 384	16 384	39 647	750 854	5 461			16 384
Cash/cash equivalents at beginning:	50 226	67 907	67 907	835 847	124 641	67 907			124 641
Cash/cash equivalents at month/year end:	1 283 739	84 290	84 290		875 494	73 368			141 024

PART 2 – SUPPORTING DOCUMENTATION

2.1 Debtors Analysis

The table presented below summarises the Debtors Age Analysis as at 31 October 2023.

Table 2.1.1: Debtors Age Analysis by Income Source

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

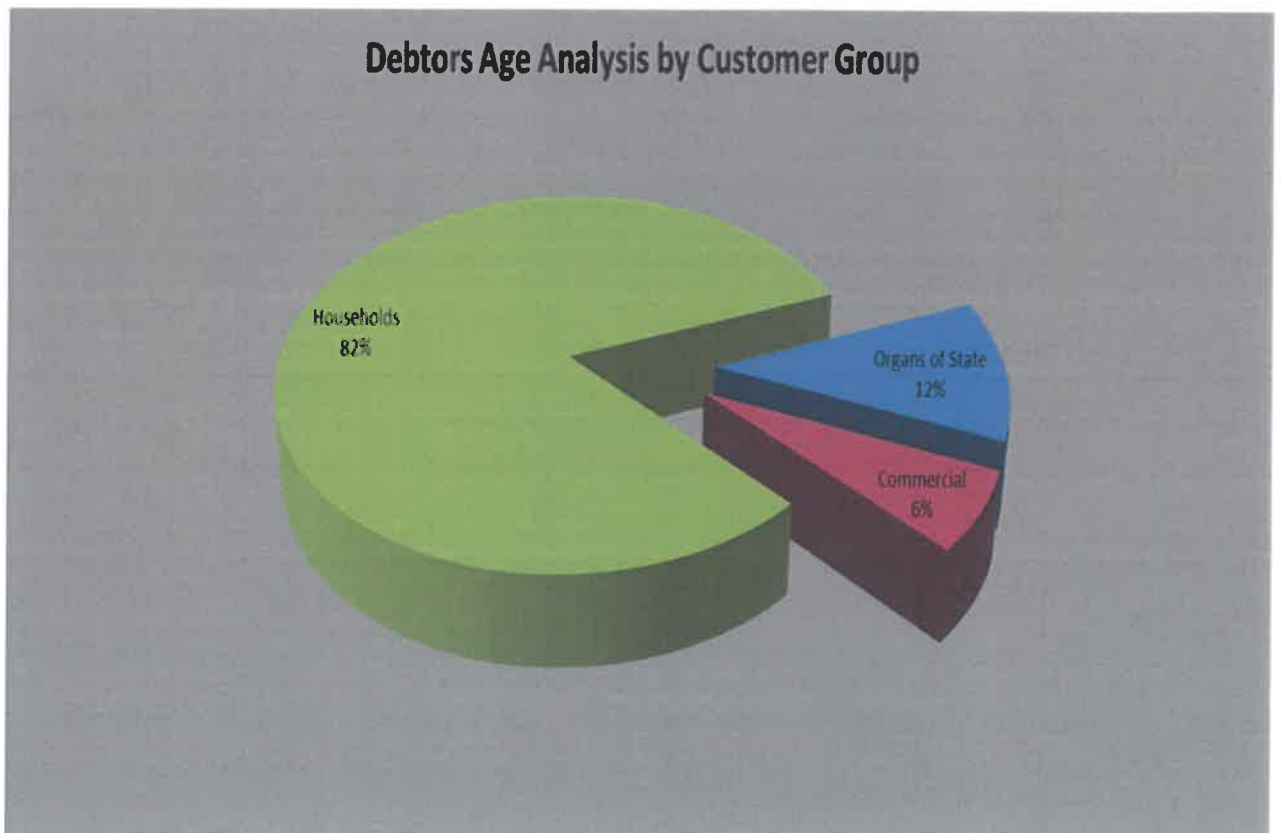
Description	Budget Year 2023/24									Total over 90 days	
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total		
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	5 039	3 360	2 995	2 325	9 293	2 376	19 428	114 177	158 993	147 599	
Trade and Other Receivables from Exchange Transactions - Electricity									-	-	
Receivables from Non-exchange Transactions - Property Rates									-	-	
Receivables from Exchange Transactions - Waste Water Management	1 968	1 313	1 170	908	3 631	928	7 590	44 604	62 112	57 661	
Receivables from Exchange Transactions - Waste Management									-	-	
Receivables from Exchange Transactions - Property Rental Debtors									-	-	
Interest on Arrear Debtor Accounts	842	562	501	389	1 553	397	3 247	19 085	26 577	24 672	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure									-	-	
Other									-	-	
Total By Income Source	7 849	5 234	4 666	3 623	14 478	3 701	30 265	177 666	247 682	223 932	
2022/23 - totals only	6879879	6094404	4254393	3826905	3052708	3059949	15515935	172071032	214 855	197 627	
Debtors Age Analysis By Customer Group											
Organs of State	3 983	1 970	1 072	730	2 053	759	14 820	3 927	29 315	22 289	
Commercial	825	555	469	371	715	550	1 754	10 928	16 167	14 318	
Households	3 040	2 709	3 126	2 521	11 710	2 392	13 691	163 011	202 200	193 325	
Other									-	-	
Total By Customer Group	7 849	5 234	4 666	3 623	14 478	3 701	30 265	177 666	247 682	223 932	

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 12%
- ✓ Business 6%



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

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

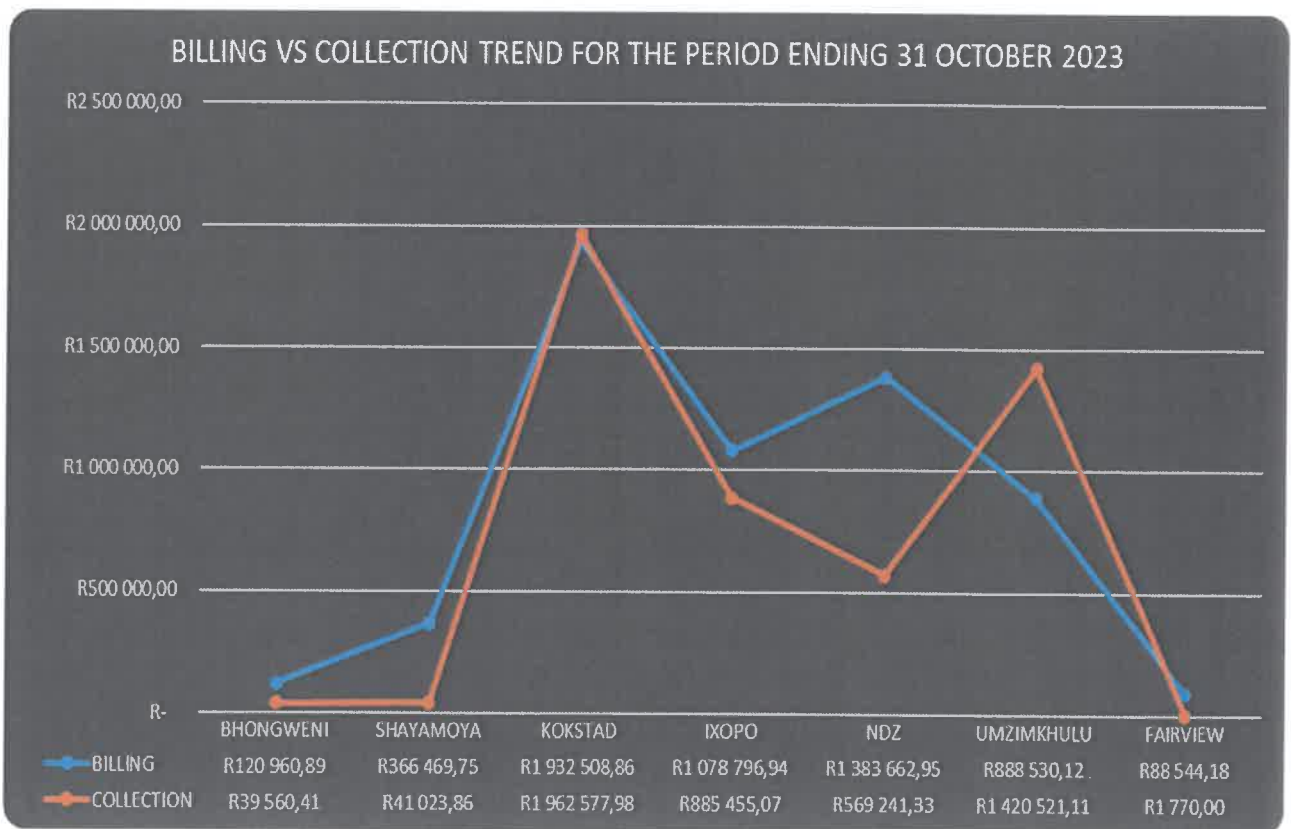
Revenue receipts per Area

AREA	AMOUNT		
		OCTOBER 2023	SEPTEMBER 2023
Unallocated receipts	R 106 661	2%	1%
Bhongweni	R 39 560	1%	1%
Shayamoya	R 41 024	1%	1%
Kokstad	R 1 962 578	36%	39%
Ixopo	R 885 455	24%	18%
NDZ	R 569 241	17%	11%
Umzimkulu	R 1 420 521	19%	28%
Fairview	R 1 770	0%	0%
TOTAL RECEIPTS INCL VAT	R 5 026 811	100%	100%

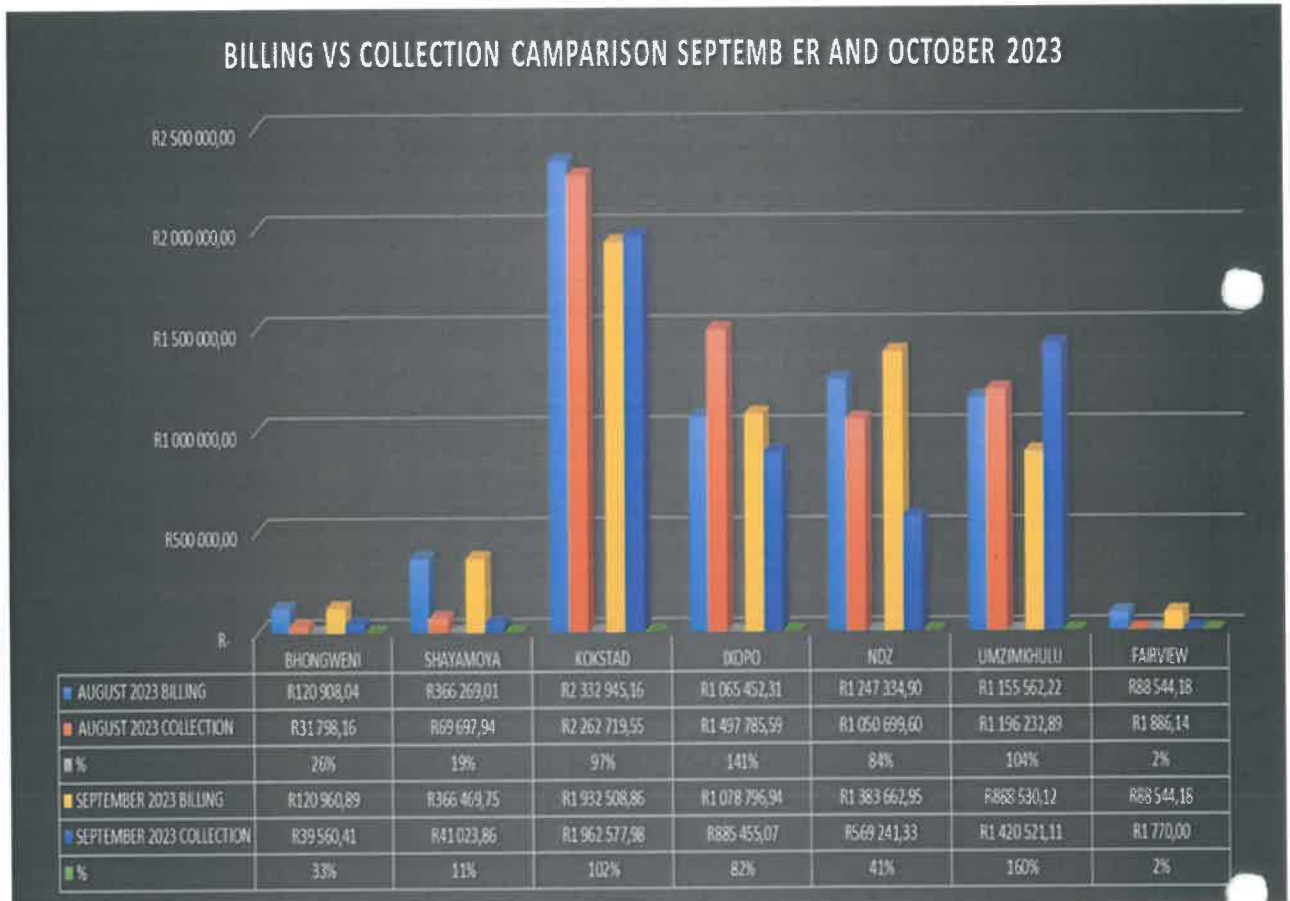
The table above presents the cash receipts from consumer debtors in each of the detailed areas as well as the comparative receipts for the previous month. The total cash collected for October 2023 is R5million. The collection for prepaid in the month of October is R 803 954. Total cash collected including prepaid for the month ending 31 October is R 5,830,765.

Billing vs Collection trend for October 2023.

The chart that follows below shows the comparison between billing and collection trend for the period ending 31 October 2023.



The chart that follows below shows the comparison between billing and collection for the period ending 31 October 2023



Debtors age analysis per service

The municipality's total outstanding debtors amounted to R 247,681,943 as at 31 October 2023 compared with the R 246,445,712 as at 30 September 2023. Current debt represents 3% of the total outstanding debt compared with the 3% of September 2023; 30 days and older debt 2% compared with the 2% for September 2023; 60 days and older debt 2% compared with the 2% of September 2023; and 90 days 1% compared with the 6% of September 2023; 120 days to History and older 91% compared with the 87% for September 2023.

Current debt increased with R 1,236,232 to R 247,681,943 in the month ending 31 October compared with the R 246,445,712 as at 30 September 2023; 30 days + debt decreased with R 253,476; 60 days + increased with R 598,318; 90 days + debt decreased with R 11,062,413 and 120 + days and older debt as at 31 October 2023 has increased with R 12,089,602 to R 226,309,843 compared with the R 214,220,24 for September 2023.

Debtors age analysis per debtor type

Business debtors owes the municipality R 15,806,751 (6%); Municipal debtors R 1,282,912 (0%); domestic debtors R 184,634,509 (75%); Government accounts R 27,447,584 (11%); Indigent debtors R 13,145,037 (5%); Deceased R 411,563 and other debtors R 4,952,221 (2%) of the total outstanding debt of R 247,681,943.

2.2 Creditors Analysis

Table SC presents the aged creditors as at 31 October 2023

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

Description	Budget Year 2023/24								Total
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands									
Creditors Age Analysis By Customer Type									
Bulk Electricity									-
Bulk Water									-
PAYE deductions									-
VAT (output less input)									-
Pensions / Retirement deductions									-
Loan repayments									-
Trade Creditors	9 176	400	3	731	-	-	-	-	10 310
Auditor General									-
Other									-
Total By Customer Type	9 176	400	3	731	-	-	-	-	10 310

2.3 Investment Portfolio Analysis

The following information presents the cash at bank and short term investments balances broken down per investment type as at 31 October 2023.

DC43 Harry Gwala - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October

Investments by maturity Name of institution & investment ID	Period of Investment	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
	Yrs/Months										
Municipality											
First National Bank-Salaries	12	Call account	No	Fixed	9,25	0	85 746	499	(21 275)	-	64 971
First National Bank-Mfg	12	Call account	No	Fixed	9,25	0	94 643	494	(20 756)	-	74 382
First National Bank-Admin Call	12	ADMIN CALL	No	Fixed	9,25	0	23 289	143	-	-	23 432
Investec	12	FIXED DEPOSIT	No	Fixed	9,25	0	37 198	256	-	-	37 454
First National Bank-Epwp	12	Call account	No	Fixed	9,25	0	13	5	-	1 542	1 560
First National Bank-Cogla Water Interven	12	Call account	No	Fixed	9,25	0	13	0	-	-	13
First National Bank-Fmg	12	FIXED DEPOSIT	No	Fixed	9,25	0	53	4	-	1 200	1 257
Nedbank	12	FIXED DEPOSIT	No	Fixed	9,25	0	95	1	-	-	96
First National Bank-Rbig	12	CALL ACCOUNT	No	Fixed	9,25	0	20	6	-	1 674	1 699
First National Bank-Mw-	12	CALL ACCOUNT	No	Fixed	9,25	0	12 036	67	(5 357)	40 000	46 746
Fnb-Current Account	12	CALL ACCOUNT	No	Fixed	9,25	0	17 783	-	(13 616)	-	4 168
Absa Bank	12	CALL ACCOUNT	No	Fixed	9,25	0	34 389	160	-	-	34 539
Municipality sub-total							305 278		(61 003)	44 416	290 318
TOTAL INVESTMENTS AND INTEREST							305 278		(61 003)	44 416	290 318

2.4 Allocation and Grant receipts and Expenditure

Table SC 6 displays information relating to grant receipts.

DC43 Harry Gwala - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October

Description	2022/23	Budget Year 2023/24							
	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:	452 460	493 840	493 840	1 225	197 870	164 613	33 257	20,2%	493 840
Energy Efficiency and Demand Side Management Grant	-	-	-	-	-	-	-	-	-
Equitable Share	432 161	463 631	463 631	-	193 180	154 544	38 636	25,0%	463 631
Expanded Public Works Programme Integrated Grant	5 221	6 168	6 168	596	2 381	2 056	325	15,8%	6 168
Integrated National Electrification Programme Grant	-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant	1 200	1 200	1 200	90	190	400	(210)	-52,5%	1 200
Municipal Disaster Relief Grant	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	9 479	20 450	20 450	539	1 519	6 817	(5 298)	-77,7%	20 450
Rural Road Asset Management Systems Grant	2 381	2 391	2 391	-	600	797	(197)	-24,7%	2 391
Water Services Infrastructure Grant	2 018	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
Provincial Government:	-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
Chemical Industry Seta	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	452 460	493 840	493 840	1 225	197 870	164 613	33 257	20,2%	493 840
Capital Transfers and Grants									
National Government:	283 338	321 352	321 352	37 618	117 496	107 117	10 379	9,7%	321 352
Integrated National Electrification Programme Grant	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	200 355	221 352	221 352	24 008	75 449	73 784	1 665	2,3%	221 352
Neighbourhood Development Partnership Grant	-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant	-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant	-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	82 982	100 000	100 000	13 610	42 047	33 333	8 713	26,1%	100 000
Provincial Government:	3 888	-	-	-	-	-	-	-	-
Infrastructure Grant	3 888	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-
Human Settlement Re-development Programme	-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	287 226	321 352	321 352	37 618	117 496	107 117	10 379	9,7%	321 352
TOTAL RECEIPTS OF TRANSFERS & GRANTS	739 685	815 192	815 192	38 844	315 366	271 731	43 635	16,1%	815 192

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

Table SC7 track the expenditure on Conditional grant funding.

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

Description	2022/23	Budget Year 2023/24							
	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:	559 984	581 732	581 732	38 930	148 001	193 912	(45 911)	-23,7%	581 732
Energy Efficiency and Demand Side Management Grant	-	-	-	-	-	-	-	-	-
Equitable Share	535 976	550 194	550 194	37 645	142 358	183 399	(41 041)	-22,4%	550 194
Expanded Public Works Programme Integrated Grant	9 729	7 490	7 490	624	2 474	2 497	(23)	-0,9%	7 490
Local Government Financial Management Grant	847	1 207	1 207	51	143	402	(260)	-64,5%	1 207
Municipal Disaster Relief Grant	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	9 806	20 450	20 450	611	2 505	6 817	(4 312)	-63,3%	20 450
Rural Road Asset Management Systems Grant	2 070	2 391	2 391	-	522	797	(275)	-34,5%	2 391
Water Services Infrastructure Grant	1 755	-	-	-	-	-	-	-	-
Provincial Government:	-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants	-	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
Chemical Industry Seta	-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	559 984	581 732	581 732	38 930	148 001	193 912	(45 911)	-23,7%	581 732
Capital expenditure of Transfers and Grants									
National Government:	247 421	277 584	277 584	31 632	109 418	92 528	16 889	18,3%	277 584
Local Government Financial Management Grant	275	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	171 657	190 627	190 627	21 216	69 091	63 543	5 549	8,7%	190 627
Regional Bulk Infrastructure Grant	-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	75 489	86 957	86 957	10 416	40 326	28 986	11 341	39,1%	86 957
Provincial Government:	3 888	-	-	-	-	-	-	-	-
Infrastructure Grant	3 888	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	251 309	277 584	277 584	31 632	109 418	92 528	16 889	18,3%	277 584
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	811 293	859 316	859 316	70 562	257 418	286 440	(29 022)	-10,1%	859 316

CONDITIONAL GRANTS REGISTER AS AT 31 OCTOBER 2023

CONDITIONAL GRANTS REGISTER AS AT 31 OCTOBER 2023

Description	Budget Year 2021/22								
	Original Budget	Adjusted Budget	Total Receipts	Expenditure Excl VAT	VAT	Expenditure Incl VAT	YTD variance	YTD variance %	Unspent
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	30 209	30 209	4 416	(4 612)	(78)	(4 690)	(4 533)	-79,5%	1 245
Expanded Public Works Programme Integrated Grant	6 168	6 168	1 542	(2 381)	-	(2 381)	(839)	-38,6%	(839)
Integrated National Electrification Programme Grant	-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant	1 200	1 200	1 200	(190)	-	(190)	1 010	-15,8%	1 010
Municipal Infrastructure Grant	20 450	20 450	-	(1 519)	-	(1 519)	-	-	-
Rural Road Asset Management Systems Grant	2 391	2 391	1 674	(522)	(78)	(600)	1 074	-25,1%	1 074
Water Services Infrastructure Grant	-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	30 209	30 209	4 416	(4 612)	(78)	(4 690)	1 245	-79,5%	1 245
Capital Transfers and Grants									
National Government:	321 352	321 352	202 000	(102 170)	(15 326)	(117 496)	(86 845)	566,7%	104 162
Municipal Infrastructure Grant	221 352	221 352	122 000	(65 608)	(9 841)	(75 449)	46 551	-34,1%	66 208
Water Services Infrastructure Grant	100 000	100 000	80 000	(36 562)	(5 484)	(42 047)	37 953	-42,0%	37 953
Total Capital Transfers and Grants	321 352	321 352	202 000	(102 170)	(15 326)	(117 496)	84 504	-76,1%	104 162
TOTAL RECEIPTS OF TRANSFERS & GRANTS	351 561	351 561	206 416	(106 782)	(15 404)	(122 186)	85 749	(0)	105 407

The YTD actual on conditional grants amounts to R122, 1million against a YTD receipt of R206, 4million. The unspent as at 31 October 2023 is sitting at R105, 4million. The percentage spent on conditional grants is 76%. The Municipal Infrastructure Grant is at 35 per cent as at 31 October 2023 and Water Services Infrastructure Grant is sitting at 42 per cent expenditure as at 31 October 2023.

2.5 Councillor and Staff Benefits

Table SC8 presents the expenditure of councillor and staff benefits at 31 October 2023.

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

Summary of Employee and Councillor remuneration	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	3 902	4 394	4 394	558	1 489	1 465	25	2%	4 394
Pension and UIF Contributions	469	545	545	24	133	182	(49)	-27%	545
Medical Aid Contributions	153	186	186	--	32	62	(30)	-49%	186
Cellphone Allowance	491	534	534	79	202	178	23	13%	534
Other benefits and allowances	1 973	2 460	2 460	182	585	820	(235)	-29%	2 460
Sub Total - Councillors	6 988	8 119	8 119	843	2 440	2 706	(266)	-10%	8 119
% Increase		16,2%	16,2%						16,2%
Senior Managers of the Municipality									
Basic Salaries and Wages	4 029	2 186	2 186	323	1 362	729	633	87%	2 186
Pension and UIF Contributions	15	6	6	--	--	2	(2)	-100%	6
Medical Aid Contributions	66	35	35	4	16	12	4	37%	35
Performance Bonus	81	117	117	--	55	39	16	40%	117
Motor Vehicle Allowance	813	501	501	71	264	167	97	58%	501
Cellphone Allowance	105	58	58	8	32	19	13	68%	58
Housing Allowances	212	110	110	23	86	37	49	134%	110
Other benefits and allowances	246	176	176	16	70	59	11	19%	176
Payments in lieu of leave	332	576	576	--	--	192	(192)	-100%	576
Acting and post related allowance	53	--	--	--	--	--	--	--	--
Sub Total - Senior Managers of Municipality	5 950	3 785	3 785	445	1 885	1 255	630	50%	3 785
% Increase		-36,7%	-36,7%						-36,7%
Other Municipal Staff									
Basic Salaries and Wages	142 683	147 894	147 894	12 366	48 515	49 298	(783)	-2%	147 894
Pension and UIF Contributions	21 654	22 732	22 732	1 906	7 542	7 577	(35)	0%	22 732
Medical Aid Contributions	10 412	10 766	10 766	882	3 544	3 589	(45)	-1%	10 766
Overtime	19 197	20 962	20 962	1 747	6 618	6 987	(370)	-5%	20 962
Performance Bonus	10 281	10 291	10 291	669	3 653	3 431	222	6%	10 291
Motor Vehicle Allowance	20 410	22 548	22 548	1 643	6 561	7 516	(955)	-13%	22 548
Cellphone Allowance	1 132	1 242	1 242	91	363	414	(51)	-12%	1 242
Housing Allowances	636	740	740	54	219	247	(28)	-11%	740
Other benefits and allowances	6 003	7 279	7 279	490	1 865	2 427	(561)	-23%	7 279
Payments in lieu of leave	1 267	620	620	59	253	207	46	22%	620
Long service awards	1 547	1 205	1 205	239	628	402	226	56%	1 205
Postretirement benefit obligations	4 244	--	--	--	--	--	--	--	--
Acting and post related allowance	163	221	221	23	120	74	46	62%	221
In kind benefits									
Sub Total - Other Municipal Staff	239 628	246 501	246 501	20 170	79 879	82 168	(2 289)	-3%	246 501
% Increase		2,9%	2,9%						2,9%
Total Parent Municipality	252 566	258 385	258 385	21 458	84 204	86 129	(1 925)	-2%	258 385
% Increase		2,3%	2,3%						2,3%
Unpaid salary, allowances & benefits in arrears:									
Board Members of Entities									
Basic Salaries and Wages	--	150	150	--	--	50	(50)	-100%	150
Sub Total - Executive members Board	--	150	150	--	--	50	(50)	-100%	150
% Increase		#DIV/0!	#DIV/0!						#DIV/0!
Other Staff of Entities									
Basic Salaries and Wages	--	6 055	6 055	--	--	2 018	(2 018)	-100%	6 055
Pension and UIF Contributions	--	20	20	--	--	7	(7)	-100%	20
Payments in lieu of leave	--	242	242	--	--	81	(81)	-100%	242
Acting and post related allowance	--	50	50	--	--	17			50
Sub Total - Other Staff of Entities	--	6 367	6 367	--	--	2 122	(2 122)	-100%	6 367
% Increase		#DIV/0!	#DIV/0!						#DIV/0!
Total Municipal Entities	--	6 517	6 517	--	--	2 172	(2 172)	-100%	6 517
TOTAL SALARY, ALLOWANCES & BENEFITS	252 566	264 902	264 902	21 458	84 204	88 301	(4 097)	-5%	264 902
% Increase		4,9%	4,9%						4,9%
TOTAL MANAGERS AND STAFF	245 578	256 633	256 633	20 615	81 764	85 545	(3 781)	-4%	256 633

2.6 Material Variances to the SDBIP

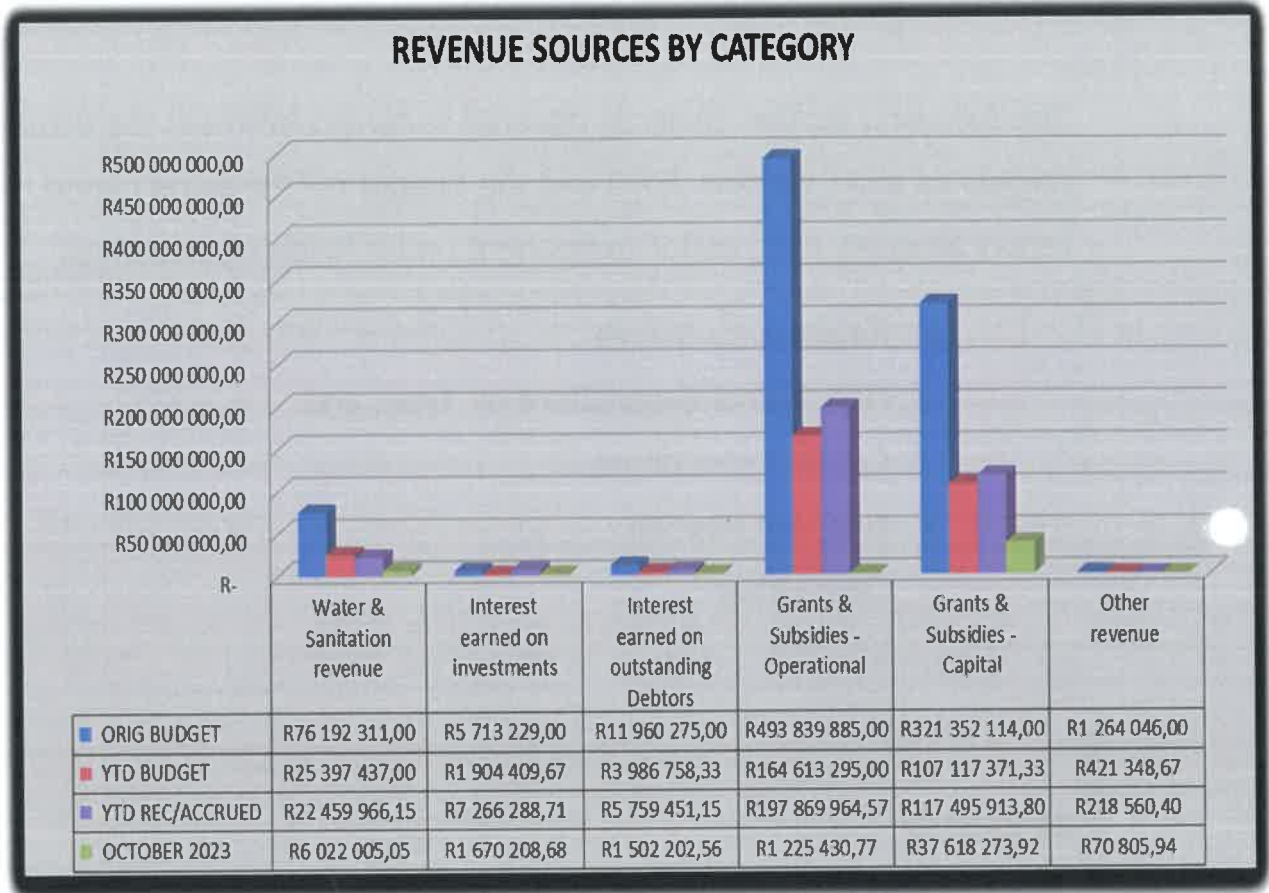
The following section analyses material variances between the actual targets as at 31 October 2023 and the budget for the same period. This report analyses each major component under following headings;

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

REVENUE

The chart displays a comparison between the 2023/24 financial year revenue budget and the performance against this budget as depicted in the form of Year to date (YTD) Actual figures. It should be emphasised that the information presented relates to “performance” rather than “cash movements” in terms of the revenue items listed below. This accounting principle relating to municipal performance is best illustrated in the analysis that follows.

Chart 3: Revenue Analysis



Water & Sanitation Charges

The year to date **actual** water & sanitation charges (**billing**) as at 31 October 2023 was R22, 4million against a year to date **budget** of R25, 3million which is 88 per cent of year to date budget.

Interest Earned on External Investments

The interest earned on external investments year to date actual is R7 2m against year to budget of R1, 9m representing 382 per cent of the year to date budget.

Transfers Recognised - Operational

The operational grants revenue of R197, 8million against a year to date budget of R164, 6million is largely attributable to the YTD equitable share received.

Transfers Recognised – Capital

The total capital budget for the current year amounts to R321, 3million. The YTD actual on capital amounts to R117, 4million against YTD budget of R 107, 1million or 110% of the planned expenditure. Capital expenditure is mainly funded by means of National grants.

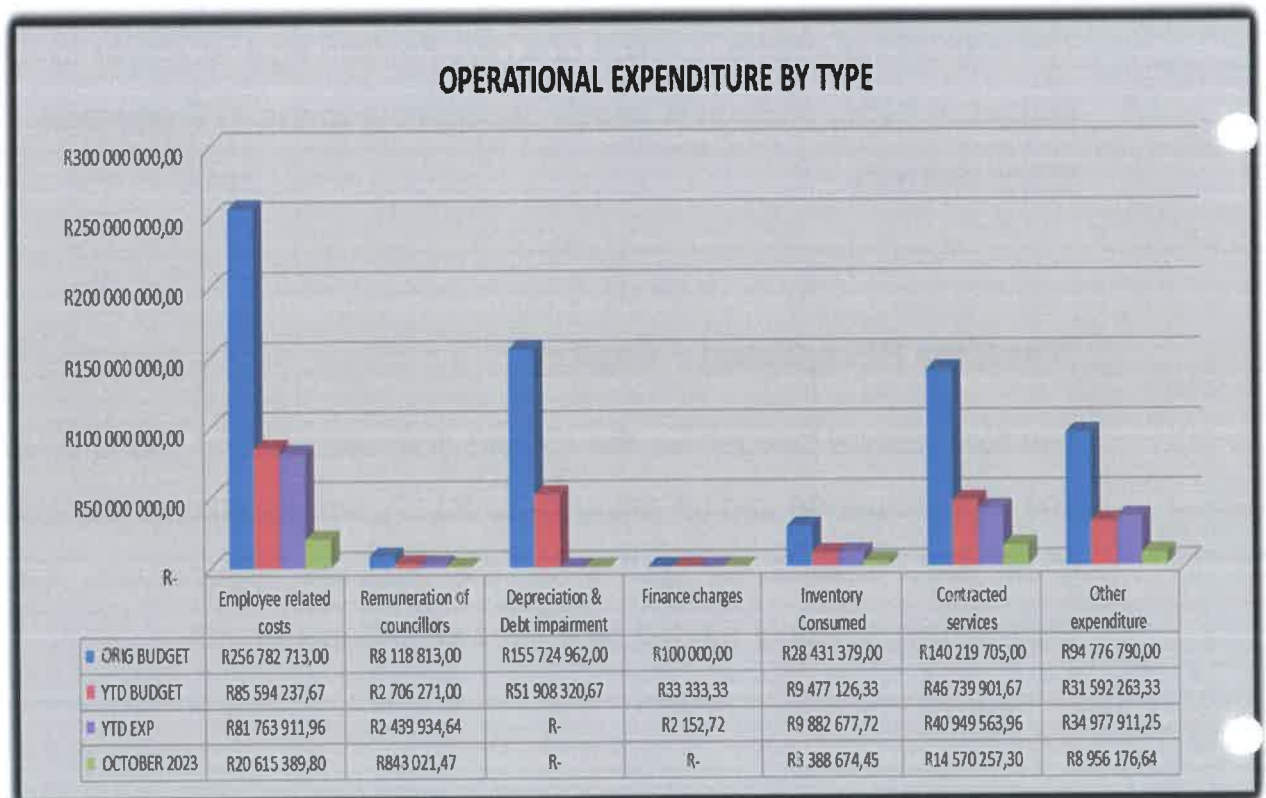
Other Revenue

The YTD performance of other revenue is R 218 560 against YTD budget of R 421 349 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: 2023/24 financial year Opex



Employee Related Costs

The YTD actual for employee related costs is R81, 7million against a YTD budget of R85, 5million which is 96% of the YTD budget.

Remuneration of Councillors

The remuneration of councillor's year to date expenditure is at R2 ,4m against a YTD budget of R2, 7m representing 90% of the year to date budget.

Finance Charges

The YTD budget for finance charges is R33 333 against a YTD actual of R2 151 which is 9% of the YTD budget. There was no movement in the month ending October 2023.

Inventory Consumed

The inventory consumed has the original budget of R28, 4m. The year to date expenditure for inventory is R9, 8m against a YTD budget of R9, 4million representing 104 per cent expenditure of the year to date budget.

Contracted Services

The original budget for contracted services is R 140, 2million. The year to date expenditure for Contracted Services is R40, 9m against a YTD budget of R46, 7million representing 88 per cent of planned expenditure.

Other Expenditure

The YTD budget for other expenditure was at R31, 5million against a YTD expenditure of R 34, 9million or 111 per cent and expenditure for the month of October 2023 is R 8, 9million. Other expenditure includes R6million that was transferred to Development Agency.

Performance assessment

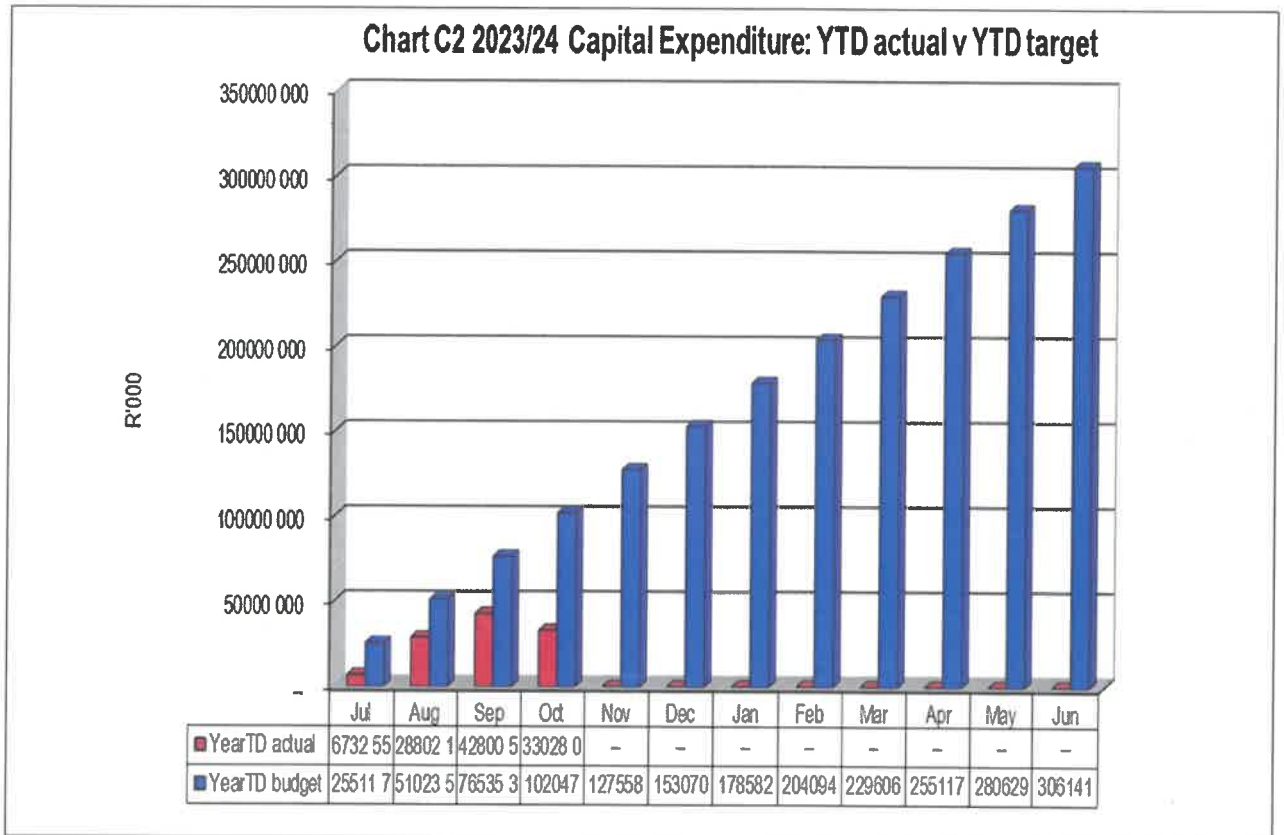
The Performance Assessment Report will be available on the fourth quarter in terms of Sec 52 (d) of the Municipal Finance Management Act.

Actual and revised targets for cash receipts

DC43 Harry Gwala - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M04 October

Description	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework			
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
Cash Receipts By Source																
Property rates	1	1	1	1	-	-	-	-	-	-	-	-	(2)	-	-	-
Service charges - Electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water revenue	4 359	4 321	4 356	4 336	4 094	4 094	4 094	4 094	4 094	4 094	4 094	4 094	3 099	51 420	53 796	
Service charges - Waste Water Management	687	654	664	846	987	987	987	987	987	987	987	987	1 636	12 520	13 096	
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	835	2 455	2 306	1 670	476	476	476	476	476	476	476	476	(4 886)	5 948	6 193	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	2	1	8	5	1	1	1	1	1	1	1	1	(9)	16	17	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	193 180	4 416	-	-	41 153	41 153	41 153	41 153	41 153	41 153	41 153	41 153	8 171	493 840	519 283	
Other revenue	387 386	64 724	173 964	101 375	4 498	4 498	4 498	4 498	4 498	4 498	4 498	4 498	(724 970)	53 971	49 817	
Cash Receipts by Source	586 480	98 771	181 598	108 233	51 220	51 220	51 220	51 220	51 220	51 220	51 220	51 220	614 640	637 879	670 835	
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	91 000	-	71 000	40 000	26 779	26 779	26 779	26 779	26 779	26 779	26 779	26 779	(68 103)	321 352	357 670	
Increase (decrease) in consumer deposits	-	-	7	27	12	12	12	12	12	12	12	12	28	149	149	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source	677 480	98 771	252 605	148 260	78 012	78 012	78 012	78 012	78 012	78 012	78 012	78 012	(785 036)	936 141	985 841	1 028 654
Cash Payments by Type																
Employee related costs	17 856	22 316	20 593	20 871	21 399	21 399	21 399	21 399	21 399	21 399	21 399	21 399	25 357	266 783	274 026	
Remuneration of councillors	-	-	911	490	677	677	677	677	677	677	677	677	1 982	8 119	8 917	
Interest	-	-	-	-	8	8	8	8	8	8	8	8	42	100	110	
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Acquisitions - water & other inventory	-	-	-	-	1 914	1 914	1 914	1 914	1 914	1 914	1 914	1 914	9 572	22 873	25 135	
Contracted services	-	-	-	-	11 533	11 533	11 533	11 533	11 533	11 533	11 533	11 533	57 663	138 391	189 612	
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	40 071	86 189	68 630	53 905	14 404	14 404	14 404	14 404	14 404	14 404	14 404	14 404	(156 775)	172 851	176 804	
Cash Payments by Type	57 928	88 505	90 133	75 286	49 935	49 935	49 935	49 935	49 935	49 935	49 935	49 935	(62 156)	599 217	643 505	674 604
Other Cash Flows/Payments by Type																
Capital assets	6 733	28 802	42 801	33 028	25 512	25 512	25 512	25 512	25 512	25 512	25 512	25 512	16 196	306 141	315 278	
Repayment of borrowing	-	-	-	-	200	200	200	200	200	200	200	200	1 000	2 400	2 400	
Other Cash Flows/Payments	-	117	612	319	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	3 952	12 000	12 000	
Total Cash Payments by Type	64 660	117 424	133 545	108 613	76 646	76 646	76 646	76 646	76 646	76 646	76 646	76 646	(61 011)	919 758	972 456	1 004 283
NET INCREASE/(DECREASE) IN CASH HELD	612 800	(20 653)	119 060	39 647	1 365	1 365	1 365	1 365	1 365	1 365	1 365	1 365	(744 027)	16 364	23 483	24 371
Cash/cash equivalents at the monthly/year beginning:	124 641	737 441	716 788	835 847	875 494	876 659	879 590	880 955	882 321	883 686	883 686	883 686	885 051	124 641	141 024	184 507
Cash/cash equivalents at the monthly/year end:	737 441	716 788	835 847	875 494	876 859	878 225	879 590	880 955	882 321	883 686	885 051	885 051	141 024	164 507	188 878	

CAPITAL EXPENDITUE YTD BUDGET VS YTD 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 - M04 October

Description	2022/23	Budget Year 2023/24							
	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	247 862	262 045	262 045	29 031	102 751	87 348	(15 402)	-17,6%	262 045
Water Supply Infrastructure	203 327	191 477	183 477	20 254	80 884	62 937	(17 947)	-28,5%	183 477
Dams and Weirs	18 068	45 242	37 242	381	5 481	14 192	8 710	61,4%	37 242
Boreholes	37 187	33 539	11 939	448	3 346	6 339	2 993	47,2%	11 939
Reservoirs	-	-	-	-	-	-	-	-	-
Pump Stations	3 716	4 935	4 935	1 345	3 108	1 645	(1 463)	-89,0%	4 935
Water Treatment Works	267	-	-	-	-	-	-	-	-
Bulk Mains	45 795	16 056	37 656	5 635	23 952	10 192	(13 760)	-135,0%	37 656
Distribution	98 295	91 705	91 705	12 446	44 996	30 569	(14 428)	-47,2%	91 705
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	44 534	70 568	78 568	8 776	21 867	24 412	2 545	10,4%	78 568
Pump Station	-	6 488	6 488	-	-	2 163	2 163	100,0%	6 488
Reticulation	44 534	41 814	49 814	8 776	21 867	14 827	(7 040)	-47,5%	49 814
Waste Water Treatment Works	-	10 761	10 761	-	-	3 587	3 587	100,0%	10 761
Outfall Sewers	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	11 505	11 505	-	-	3 835	3 835	100,0%	11 505
Capital Spares	-	-	-	-	-	-	-	-	-
Intangible Assets	270	804	804	-	-	268	268	100,0%	804
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	270	804	804	-	-	268	268	100,0%	804
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	270	804	804	-	-	268	268	100,0%	804
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	410	742	678	-	-	240	240	100,0%	678
Computer Equipment	410	742	678	-	-	240	240	100,0%	678
Furniture and Office Equipment	1 293	2 602	2 666	172	721	875	153	17,5%	2 666
Furniture and Office Equipment	1 293	2 602	2 666	172	721	875	153	17,5%	2 666
Machinery and Equipment	7 430	8 810	8 810	-	-	2 937	2 937	100,0%	8 810
Machinery and Equipment	7 430	8 810	8 810	-	-	2 937	2 937	100,0%	8 810
Transport Assets	-	1 600	1 600	-	-	533	533	100,0%	1 600
Transport Assets	-	1 600	1 600	-	-	533	533	100,0%	1 600
Total Capital Expenditure on new assets	257 285	278 603	278 603	29 203	103 472	92 201	(11 271)	-12,2%	278 603

Capital Expenditure on Renewal of Existing Assets by Asset Class

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

Description	2022/23	Budget Year 2023/24							
	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	-	14 802	14 802	-	-	4 934	4 934	100,0%	14 802
Water Supply Infrastructure	-	14 802	14 802	-	-	4 934	4 934	100,0%	14 802
Dams and Weirs									
Boreholes									
Reservoirs									
Pump Stations									
Water Treatment Works									
Bulk Mains	-	3 890	3 890	-	-	1 297	1 297	100,0%	3 890
Distribution	-	10 911	10 911	-	-	3 637	3 637	100,0%	10 911
Machinery and Equipment	-	135	135	-	-	45	45	100,0%	135
Machinery and Equipment	-	135	135	-	-	45	45	100,0%	135
Transport Assets	6 259	5 400	5 400	1 225	1 225	1 800	575	32,0%	5 400
Transport Assets	6 259	5 400	5 400	1 225	1 225	1 800	575	32,0%	5 400
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection									
Zoological plants and animals									
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection									
Zoological plants and animals									
Total Capital Expenditure on renewal of existing assets	6 259	20 336	20 336	1 225	1 225	6 779	5 554	81,9%	20 336

Expenditure on Repairs and Maintenance by Asset Class

DC43 Harry Gwala - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October

Description	2022/23	Budget Year 2023/24							
	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	45 120	46 093	45 293	7 657	10 719	15 275	4 557	29,8%	45 293
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	45 120	46 093	45 293	7 657	10 719	15 275	4 557	29,8%	45 293
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	-	-	-	-	-	-	-	-	-
Reservoirs	26 400	23 439	23 439	5 512	7 098	7 813	715	9,2%	23 439
Pump Stations	11 207	12 402	12 402	751	1 879	4 134	2 255	54,5%	12 402
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	7 514	10 252	9 452	1 394	1 742	3 328	1 587	47,7%	9 452
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-
Community Assets	63	73	73	-	-	24	24	100,0%	73
Community Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	63	73	73	-	-	24	24	100,0%	73
Indoor Facilities	63	73	73	-	-	24	24	100,0%	73
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Other assets	4 008	5 459	5 459	671	1 318	1 820	502	27,6%	5 459
Operational Buildings	4 008	5 459	5 459	671	1 318	1 820	502	27,6%	5 459
Municipal Offices	4 008	5 459	5 459	671	1 318	1 820	502	27,6%	5 459
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Computer Equipment	17	125	125	-	-	42	42	100,0%	125
Computer Equipment	17	125	125	-	-	42	42	100,0%	125
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	3 055	-	-	-	-	-	-	-	-
Machinery and Equipment	3 055	-	-	-	-	-	-	-	-
Transport Assets	204	241	241	-	49	80	31	38,9%	241
Transport Assets	204	241	241	-	49	80	31	38,9%	241
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	52 468	51 991	51 191	8 328	12 086	17 242	5 156	29,9%	51 191

2.7 Municipal Manager's Quality's Certificate

Quality Certificate

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

- The monthly budget statement

For the month of October 2023 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 21/11/2023

