

Harry Gwala District Municipality

MFMA s71 report for the period ending 30 November 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 105% 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.

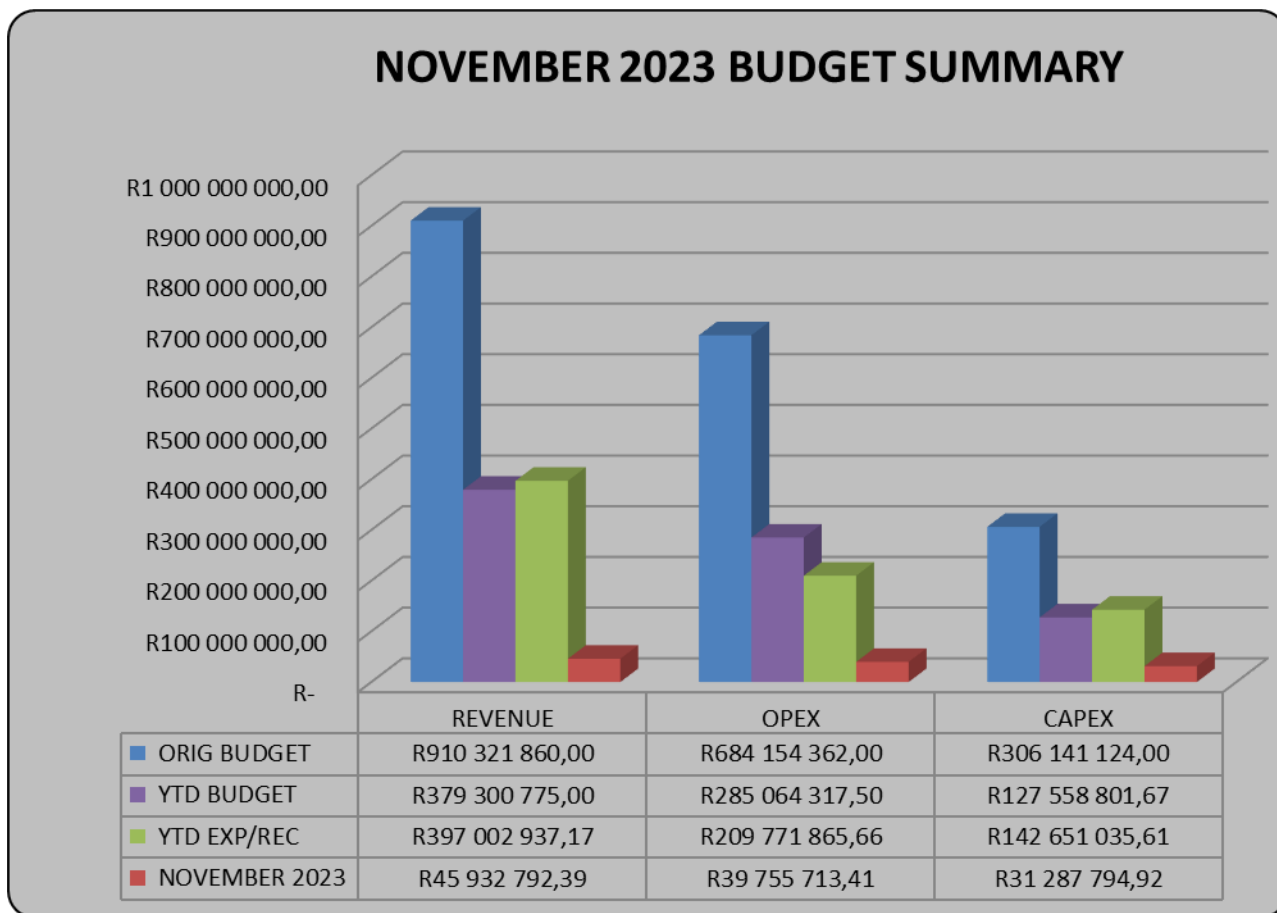
Operating expenditure by vote & type

The total operating budget for the current year amounts to R684, 1m. The YTD Operating expenditure for the month ended 31 November amounted to R209, 7m against a year to date (YTD) budget of R285m. The actual YTD expenditure represented 74% 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 R142, 6million against year to date budget of R127, 5million, or 112% 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 November 2023 was R218, 6million.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 NOVEMBER 2023

Investments by maturity Name of institution & investment ID	Type of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands						
Municipality						
FIRST NATIONAL BANK	CALL ACCOUNT	64 971	401	(36 831)		28 542
FIRST NATIONAL BANK	CALL ACCOUNT	74 382	416	(27 452)		47 346
FIRST NATIONAL BANK	ADMIN CALL	23 432	121	(20 617)		2 936
INVESTEC	FIXED DEPOSIT	37 454	100	(37 554)		-
FIRST NATIONAL BANK	FIXED DEPOSIT	46 746	186	(8 554)		38 378
FIRST NATIONAL BANK	CALL ACCOUNT	1 560	9			1 569
FIRST NATIONAL BANK	CALL ACCOUNT	13	0			13
FIRST NATIONAL BANK	CALL ACCOUNT	1 699	10			1 709
FIRST NATIONAL BANK	FIXED DEPOSIT	1 257	7			1 264
NEDBANK	FIXED DEPOSIT	96	1			96
ABSA BANK	FIXED DEPOSIT	34 539	398			34 937
FNB BANK	FIXED DEPOSIT	0			47 000	47 000
FNB BANK	CURRENT ACCOUNT	4 168	-		10 727	14 895
Municipality sub-total		290 318	1 648	(131 007)	57 727	218 685
TOTAL INVESTMENTS AND INTEREST		290 318		(131 007)	57 727	218 685

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 30 November 2023 was R 402, 3million. Conditional Grants amounting to R 209, 1million and the equitable share is R 193, 1million. One grant received in the month ending 30 November 2023

Transfers Recognised – Operational

One Operational grant received for the month of November 2023 namely:

- Expanded Public Works Programme- R2 776 000

Transfers Recognised – Capital

No Capital grant received for the month of November 2023

Spending on Grants

Spending on grants amounted to R142, 6million or 112% for the month ending November 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 - M05 November

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	5 410	27 870	31 747	(3 877)	-12%	76 192
Investment revenue	10 858	5 713	5 713	1 681	8 947	2 381	6 567	276%	5 713
Transfers and subsidies - Operational	452 460	493 840	493 840	1 897	199 767	205 767	(6 000)		493 840
Other own revenue	19 422	13 224	13 224	1 445	7 423	5 510	1 913	35%	-
Total Revenue (excluding capital transfers and contributions)	560 414	588 970	588 970	10 432	244 006	245 404	(1 398)	-1%	588 970
Employee costs	245 707	256 783	256 783	20 589	102 352	106 994	(4 641)		256 783
Remuneration of Councillors	6 988	8 119	8 119	1 158	3 598	3 383	215		8 119
Depreciation and amortisation	93 063	97 007	97 007	-	-	40 420	(40 420)		97 007
Interest	113	100	100	-	2	42	(40)		100
Inventory consumed and bulk purchases	33 986	28 431	28 431	2 556	12 439	11 846	593		28 431
Transfers and subsidies	15 290	2 500	2 500	-	-	1 042	(1 042)	-100%	2 500
Other expenditure	239 909	291 214	291 214	15 453	91 380	121 340	(29 959)	-25%	291 214
Total Expenditure	635 056	684 154	684 154	39 756	209 772	285 066	(75 294)	-26%	684 154
Surplus/(Deficit)	(74 642)	(95 185)	(95 185)	(29 323)	34 235	(39 662)	73 896	-186%	(95 185)
Transfers and subsidies - capital (monetary allocations)	283 338	321 352	321 352	35 501	152 996	133 897	19 100	14%	321 352
Transfers and subsidies - capital (in-kind)	3 888	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	212 584	226 167	226 167	6 177	187 231	94 235	92 996	99%	226 167
Share of surplus/ (deficit) of associate	-	17 000	17 000	-	-	7 083	(7 083)	-100%	17 000
Surplus/ (Deficit) for the year	212 584	243 167	243 167	6 177	187 231	101 318	85 913	85%	243 167
Capital expenditure & funds sources									
Capital expenditure	269 118	306 141	306 141	31 288	142 651	127 559	15 092	12%	306 141
Capital transfers recognised	251 309	277 584	277 584	31 082	140 500	115 660	24 840	21%	277 584
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	17 809	28 557	28 557	205	2 151	11 899	(9 748)	-82%	28 557
Total sources of capital funds	269 118	306 141	306 141	31 288	142 651	127 559	15 092	12%	306 141
Financial position									
Total current assets	194 494	147 860	147 860		275 803				147 860
Total non current assets	2 927 288	2 955 803	2 955 803		3 069 939				2 955 803
Total current liabilities	152 711	111 522	111 522		189 419				111 522
Total non current liabilities	27 735	28 869	28 869		27 735				28 869
Community wealth/Equity	2 981 547	2 720 105	2 720 105		3 128 588				2 720 105
Cash flows									
Net cash from (used) operating	1 502 631	324 776	324 776	63 745	925 927	135 323	(790 604)	-584%	324 776
Net cash from (used) investing	(269 118)	(306 141)	(306 141)	(31 288)	(142 651)	(127 559)	15 092	-12%	(306 141)
Net cash from (used) financing	-	(2 251)	(2 251)	13	47	(938)	(985)	105%	(2 251)
Cash/cash equivalents at the month/year end	1 283 739	84 290	84 290	-	907 964	74 733	(833 231)	-1115%	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	7 844	5 008	4 237	4 203	3 467	14 346	23 531	185 924	248 561
Creditors Age Analysis									
Total Creditors	2 362	3 302	437	-	-	-	-	-	6 101

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	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	2 033	202 903	203 451	(547)	0%	488 282
Executive and council	-	-	-	-	-	-	-	-	-
Finance and administration	449 558	488 282	488 282	2 033	202 903	203 451	(547)	0%	488 282
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	32	16	16	3	19	7	13	188%	16
Community and social services	32	16	16	3	19	7	13	188%	16
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	3 888	638	638	-	-	266	(266)	-100%	638
Planning and development	3 888	638	638	-	-	266	(266)	-100%	638
Road transport	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	394 162	438 386	438 386	43 897	194 080	182 661	11 420	6%	438 386
Energy sources	-	-	-	-	-	-	-	-	-
Water management	381 035	423 735	423 735	42 701	188 171	176 556	11 615	7%	423 735
Waste water management	13 126	14 651	14 651	1 195	5 909	6 105	(196)	-3%	14 651
Waste management	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	847 640	927 322	927 322	45 933	397 003	386 384	10 619	3%	927 322
Expenditure - Functional									
<i>Governance and administration</i>	284 833	294 557	293 757	21 073	100 315	122 555	(22 241)	-18%	293 757
Executive and council	29 054	39 878	39 958	3 712	15 097	16 626	(1 529)	-9%	39 958
Finance and administration	244 549	244 785	243 985	16 740	81 622	101 817	(20 195)	-20%	243 985
Internal audit	11 230	9 894	9 814	622	3 595	4 113	(517)	-13%	9 814
<i>Community and public safety</i>	17 993	20 592	20 592	1 405	7 455	8 580	(1 125)	-13%	20 592
Community and social services	17 993	20 592	20 592	1 405	7 455	8 580	(1 125)	-13%	20 592
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	152 110	167 382	167 382	4 489	26 577	69 743	(43 166)	-62%	167 382
Planning and development	152 110	167 382	167 382	4 489	26 577	69 743	(43 166)	-62%	167 382
Road transport	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	180 120	201 412	202 212	12 788	75 425	84 100	(8 675)	-10%	202 212
Energy sources	-	-	-	-	-	-	-	-	-
Water management	177 611	200 518	201 318	12 773	75 352	83 727	(8 375)	-10%	201 318
Waste water management	2 509	893	893	14	72	372	(300)	-81%	893
Waste management	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	212	212	-	-	88	(88)	-100%	212
Total Expenditure - Functional	635 056	684 154	684 154	39 756	209 772	285 066	(75 294)	-26%	684 154
Surplus/ (Deficit) for the year	212 584	243 167	243 167	6 177	187 231	101 318	85 913	85%	243 167

This table assess the revenue by department and then the expenditure for the period ending 30 November 2023. 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 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 November 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 R15, 6million.

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) - M05 November

Vote Description	Ref	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	1									
Vote 01 - Summary Council		-	-	-	-	-	-	-	-	-
Vote 02 - Summary Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Summary Budget And Treasury Office		449 162	470 822	470 822	2 030	202 820	196 176	6 644	3,4%	470 822
Vote 04 - Summary Corporate Services		372	372	372	-	63	155	(92)	-59,2%	372
Vote 05 - Summary Social Services & Development Planning		32	17 654	17 654	3	19	7 356	(7 337)	-99,7%	17 654
Vote 06 - Summary Infrastructure Services		308 606	354 861	354 861	37 439	160 869	147 859	13 010	8,8%	354 861
Vote 07 - Summary Water Services		89 467	83 613	83 613	6 461	33 232	34 839	(1 607)	-4,6%	83 613
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	847 640	927 322	927 322	45 933	397 003	386 384	10 619	2,7%	927 322
Expenditure by Vote	1									
Vote 01 - Summary Council		18 112	19 937	19 937	2 013	9 248	8 307	941	11,3%	19 937
Vote 02 - Summary Municipal Manager		22 172	22 917	22 917	2 320	9 444	9 549	(105)	-1,1%	22 917
Vote 03 - Summary Budget And Treasury Office		94 203	90 559	90 559	7 382	28 802	37 733	(8 931)	-23,7%	90 559
Vote 04 - Summary Corporate Services		90 576	86 586	86 586	6 432	36 207	36 078	130	0,4%	86 586
Vote 05 - Summary Social Services & Development Planning		50 497	75 394	75 394	3 159	21 047	31 414	(10 368)	-33,0%	75 394
Vote 06 - Summary Infrastructure Services		122 016	128 353	128 353	2 775	13 181	53 481	(40 300)	-75,4%	128 353
Vote 07 - Summary Water Services		237 478	260 408	260 408	15 674	91 842	108 504	(16 662)	-15,4%	260 408
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	635 056	684 154	684 154	39 756	209 772	285 066	(75 294)	-26,4%	684 154
Surplus/ (Deficit) for the year	2	212 584	243 167	243 167	6 177	187 231	101 318	85 913	84,8%	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 30 November 2023.

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

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	4 222	22 078	25 468	(3 390)	-13%	61 123
Service charges - Waste Water Management	13 149	15 069	15 069	1 188	5 792	6 279	(487)	-8%	15 069
Service charges - Waste management	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	741	876	876	6	145	365	(220)	-60%	876
Agency services	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	14 117	11 960	11 960	1 436	7 195	4 983	2 212	44%	11 960
Interest from Current and Non Current Assets	10 858	5 713	5 713	1 681	8 947	2 381	6 567	276%	5 713
Operational Revenue	810	388	388	3	83	162	(79)	-49%	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	1 897	199 767	205 767	(6 000)	-3%	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	10 432	244 006	245 404	(1 398)	-1%	588 970
Expenditure By Type									
Employee related costs	245 707	256 783	256 783	20 589	102 352	106 994	(4 641)	-4%	256 783
Remuneration of councillors	6 988	8 119	8 119	1 158	3 598	3 383	215	6%	8 119
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-
Inventory consumed	33 986	28 431	28 431	2 556	12 439	11 846	593	5%	28 431
Debt impairment	(1 202)	28 300	28 300	-	-	11 792	(11 792)	-100%	28 300
Depreciation and amortisation	93 063	97 007	97 007	-	-	40 420	(40 420)	-100%	97 007
Interest	113	100	100	-	2	42	(40)	-95%	100
Contracted services	134 274	140 220	140 658	9 813	50 763	58 489	(7 726)	-13%	140 658
Transfers and subsidies	15 290	2 500	2 500	-	-	1 042	(1 042)	-100%	2 500
Irrecoverable debts written off	34 790	30 418	30 418	-	-	12 674	(12 674)	-100%	30 418
Operational costs	69 172	92 277	91 839	5 639	40 617	38 385	2 233	6%	91 839
Losses on Disposal of Assets	2 875	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-
Total Expenditure	635 056	684 154	684 154	39 756	209 772	285 066	(75 294)	-26%	684 154
Surplus/(Deficit)	(74 642)	(95 185)	(95 185)	(29 323)	34 235	(39 662)	73 896	(0)	(95 185)
Transfers and subsidies - capital (monetary allocations)	283 338	321 352	321 352	35 501	152 996	133 897	19 100	0	321 352
Transfers and subsidies - capital (in-kind)	3 888	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	212 584	226 167	226 167	6 177	187 231	94 235	92 996	0	226 167
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	212 584	226 167	226 167	6 177	187 231	94 235			226 167
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-			
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-			
Surplus/(Deficit) attributable to municipality	212 584	226 167	226 167	6 177	187 231	94 235			226 167
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-			
Intercompany/Parent subsidiary transactions	-	17 000	17 000	-	-	7 083			17 000
Surplus/ (Deficit) for the year	212 584	243 167	243 167	6 177	187 231	101 318			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 - M05 November

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									
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	205	2 151	4 017	(1 866)	-46%	9 641
Vote 05 - Summary Social Services & Development Planning	408	2 267	2 267	-	-	945	(945)	-100%	2 267
Vote 06 - Summary Infrastructure Services	47 306	55 292	76 892	3 022	40 002	29 974	10 029	33%	76 892
Vote 07 - Summary Water Services	213 402	238 941	217 341	28 060	100 497	92 624	7 874	9%	217 341
Vote 15 - Other	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	269 118	306 141	306 141	31 288	142 651	127 559	15 092	12%	306 141
Total Capital Expenditure	269 118	306 141	306 141	31 288	142 651	127 559	15 092	12%	306 141
Capital Expenditure - Functional Classification									
Governance and administration	8 002	10 308	10 308	205	2 151	4 295	(2 144)	-50%	10 308
Executive and council	-	-	-	-	-	-	-	-	-
Finance and administration	8 002	10 308	10 308	205	2 151	4 295	(2 144)	-50%	10 308
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	270	1 600	1 600	-	-	667	(667)	-100%	1 600
Community and social services	270	1 600	1 600	-	-	667	(667)	-100%	1 600
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	41 851	27 618	53 218	2 820	33 133	18 943	14 190	75%	53 218
Planning and development	41 851	27 618	53 218	2 820	33 133	18 943	14 190	75%	53 218
Road transport	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	218 995	266 615	241 015	28 263	107 367	103 654	3 712	4%	241 015
Energy sources	-	-	-	-	-	-	-	-	-
Water management	174 461	198 174	164 574	22 890	80 127	73 360	6 768	9%	164 574
Waste water management	44 534	68 441	76 441	5 373	27 240	30 295	(3 055)	-10%	76 441
Waste management	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	269 118	306 141	306 141	31 288	142 651	127 559	15 092	12%	306 141
Funded by:									
National Government	247 421	277 584	277 584	31 082	140 500	115 660	24 840	21%	277 584
Provincial Government	3 888	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	251 309	277 584	277 584	31 082	140 500	115 660	24 840	21%	277 584
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	17 809	28 557	28 557	205	2 151	11 899	(9 748)	-82%	28 557
Total Capital Funding	269 118	306 141	306 141	31 288	142 651	127 559	15 092	12%	306 141

As alluded to above, the capital expenditure programme for the period ending 30 November 2023 was R142, 6m which represents 112% of capital expenditure against year to date budget of R127, 5million.

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

Chart 1: 2023/2024 CAPEX

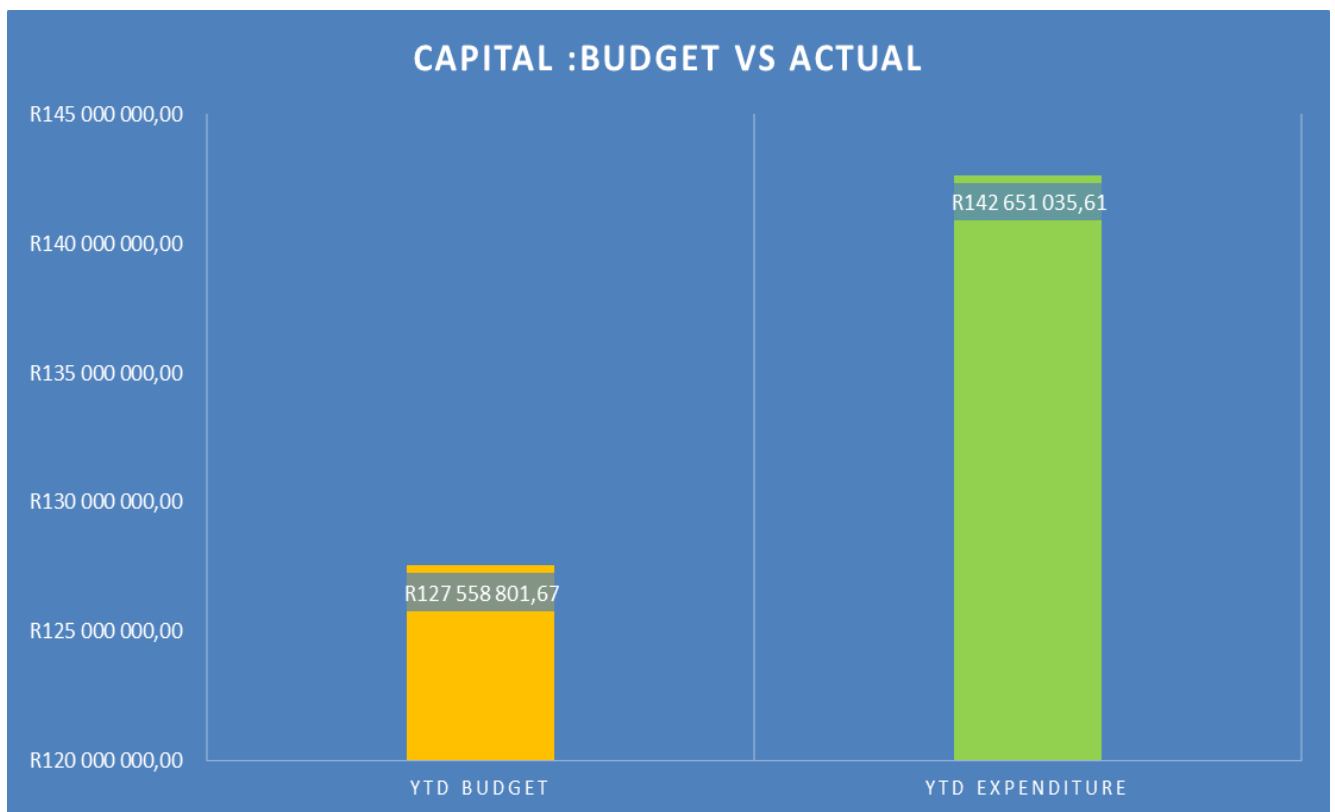


Table C6 displays the financial position of the municipality as at 30 November 2023.

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

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	203 897	84 290
Trade and other receivables from exchange transactions	32 136	28 499	28 499	39 698	28 499
Receivables from non-exchange transactions	2 318	2 336	2 336	2 315	2 336
Current portion of non-current receivables	-	-	-	-	-
Inventory	716	513	513	716	513
VAT	34 688	32 160	32 160	29 301	32 160
Other current assets	(5)	62	62	(125)	62
Total current assets	194 494	147 860	147 860	275 803	147 860
Non current assets					
Investments	-	-	-	-	-
Investment property	-	-	-	-	-
Property, plant and equipment	2 926 773	2 954 832	2 954 832	3 069 424	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	2 927 288	2 955 803	2 955 803	3 069 939	2 955 803
TOTAL ASSETS	3 121 782	3 103 663	3 103 663	3 345 742	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	2 513	2 324
Trade and other payables from exchange transactions	92 607	75 527	75 527	75 992	75 527
Trade and other payables from non-exchange transactions	21 177	1 483	1 483	70 785	1 483
Provision	16 171	15 194	15 194	16 171	15 194
VAT	7 535	6 600	6 600	11 152	6 600
Other current liabilities	-	-	-	-	-
Total current liabilities	152 711	111 522	111 522	189 419	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	180 446	140 391	140 391	217 154	140 391
NET ASSETS	2 941 336	2 963 272	2 963 272	3 128 588	2 963 272
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)	2 941 336	2 963 272	2 963 272	3 128 588	2 963 272
Reserves and funds	-	-	-	-	-
Other	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2 941 336	2 963 272	2 963 272	3 128 588	2 963 272

Table C7 below display the Cash Flow Statement for the period ending 30 November 2023.

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

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	3	-	3	#DIV/0!	-
Service charges	51 062	61 100	61 100	5 184	25 907	25 458	449	2%	61 100
Other revenue	1 483 328	53 987	53 987	137 811	885 286	22 495	862 791	3836%	53 987
Transfers and Subsidies - Operational	468 100	493 840	493 840	2 776	200 372	205 767	(5 395)	-3%	493 840
Transfers and Subsidies - Capital	316 011	321 352	321 352	-	202 000	133 897	68 103	51%	321 352
Interest	10 858	5 713	5 713	1 681	8 947	2 381	6 567	276%	5 713
Dividends							-		
Payments									
Suppliers and employees	(826 746)	(611 117)	(611 117)	(83 708)	(396 588)	(254 632)	141 956	-56%	(611 117)
Interest	-	(100)	(100)	-	-	(42)	(42)	100%	(100)
Transfers and Subsidies	-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES	1 502 631	324 776	324 776	63 745	925 927	135 323	(790 604)	-584%	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)	(31 288)	(142 651)	(127 559)	15 092	-12%	(306 141)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(269 118)	(306 141)	(306 141)	(31 288)	(142 651)	(127 559)	15 092	-12%	(306 141)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans							-		
Borrowing long term/refinancing							-		
Increase (decrease) in consumer deposits	-	149	149	13	47	62	(15)	-24%	149
Payments									
Repayment of borrowing	-	(2 400)	(2 400)	-	-	(1 000)	(1 000)	100%	(2 400)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	(2 251)	(2 251)	13	47	(938)	(985)	105%	(2 251)
NET INCREASE/ (DECREASE) IN CASH HELD	1 233 513	16 384	16 384	32 470	783 324	6 827			16 384
Cash/cash equivalents at beginning:	50 226	67 907	67 907	875 494	124 641	67 907			124 641
Cash/cash equivalents at month/year end:	1 283 739	84 290	84 290		907 964	74 733			141 024

PART 2 – SUPPORTING DOCUMENTATION

2.1 Debtors Analysis

The table presented below summarises the Debtors Age Analysis as at 30 November 2023.

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									Total over 90 days	
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total		
R thousands											
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	5 036	3 215	2 720	2 698	2 226	9 209	15 105	119 349	159 557	148 586	
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	1 967	1 256	1 063	1 054	869	3 597	5 901	46 625	62 333	58 047	
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	842	537	455	451	372	1 539	2 525	19 950	26 671	24 837	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	
Total By Income Source	7 844	5 008	4 237	4 203	3 467	14 346	23 531	185 924	248 561	231 471	
2019/20 - totals only											
Debtors Age Analysis By Customer Group											
Organs of State	4 212	1 663	1 161	724	670	2 002	7 909	11 412	29 753	22 717	
Commercial	795	475	470	396	312	664	1 788	11 081	15 982	14 241	
Households	2 837	2 870	2 607	3 083	2 485	11 680	13 834	163 431	202 826	194 513	
Other	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	7 844	5 008	4 237	4 203	3 467	14 346	23 531	185 924	248 561	231 471	

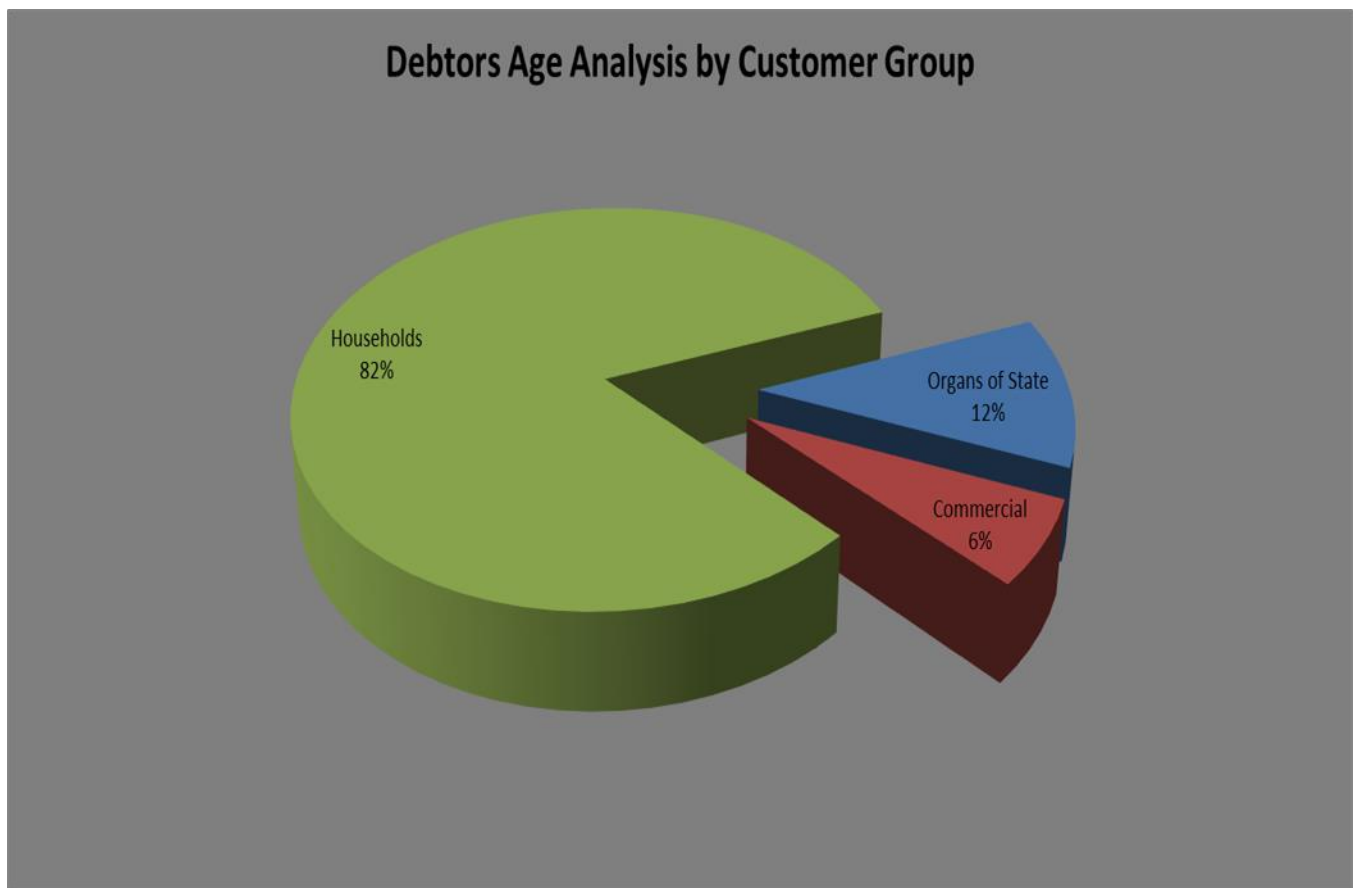
Notes

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

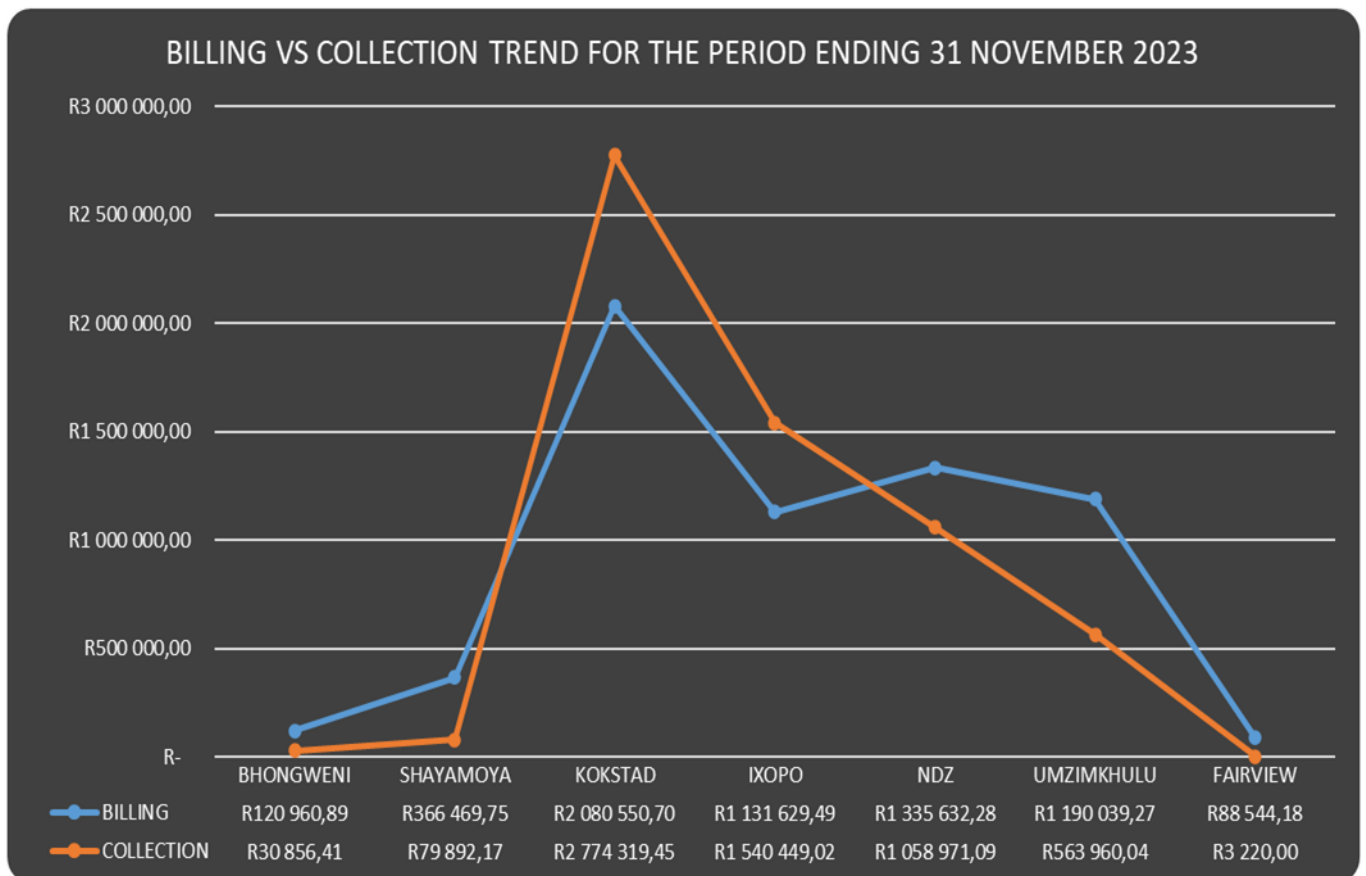
Revenue receipts per Area

AREA	AMOUNT	NOVEMBER	OCTOBER
		2023	2023
Unallocated receipts	R 188 188	3%	2%
Bhongweni	R 30 856	0%	1%
Shayamoya	R 79 892	1%	1%
Kokstad	R 2 774 319	44%	36%
Ixopo	R 1 540 449	25%	24%
NDZ	R 1 058 971	17%	17%
Umzimkulu	R 563 960	9%	19%
Fairview	R 3 220	0%	0%
TOTAL RECEIPTS INCL VAT	R 6 239 857	100%	100%

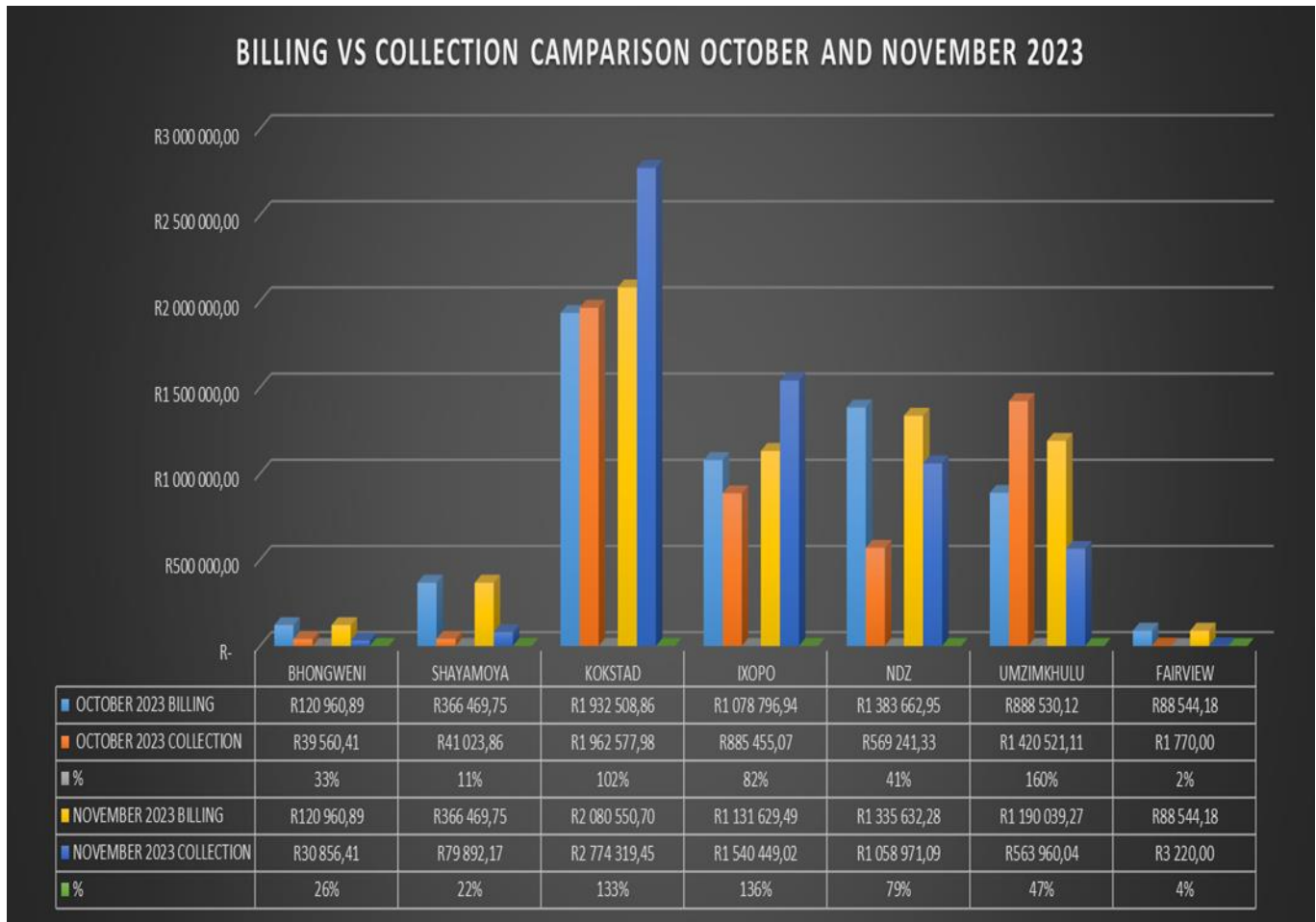
The table above presents the cash receipts from consumer debtors in each of the detailed areas as well as the comparative receipts for the previous month. The total cash collected for November 2023 is R5million. The collection for prepaid in the month of November is R 799 028. Total cash collected including prepaid for the month ending 31 November is R 7,038,885.

Billing vs Collection trend for November 2023.

The chart that follows below shows the comparison between billing and collection trend for the period ending 30 November 2023.



The chart that follows below shows the comparison between billing and collection for the period ending 30 November 2023



Debtors age analysis per service

The municipality's total outstanding debtors amounted to R 248,560,557 as at 30 November 2023 compared with the R 247,681,943 as at 31 October 2023. Current debt represents 3% of the total outstanding debt compared with the 3% of October 2023; 30 days and older debt 2% compared with the 2% for October 2023; 60 days and older debt 2% compared with the 2% of October 2023; and 90 days 2% compared with the 1% of October 2023; 120 days to History and older 91% compared with the 91% for October 2023.

Current debt increased with R 878,614 to R 248,560,557 in the month ending 31 November compared with the R 247,681,943 as at 31 October 2023; 30 days + debt decreased with R 225,848; 60 days + decreased with R 429,160; 90 days + debt increased with R 580,135 and 120 + days and older debt as at 30 November 2023 has increased with R 958,201 to R 227,268,044 compared with the R 226,309,843 for October 2023.

Debtors age analysis per debtor type

Business debtors owes the municipality R 15,595,321 (6%); Municipal debtors R 1,027,276 (0%); domestic debtors R 184,945,376 (74%); Government accounts R 28,163,690 (11%); Indigent debtors R 13,356,905 (5%); Deceased R 460,221 and other debtors R 5,011,768 (2%) of the total outstanding debt of R 248,560,557.

2.2 Creditors Analysis

Table SC presents the aged creditors as at 30 November 2023

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

Description	Budget Year 2020/21								
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands									
Creditors Age Analysis By Customer Type									
Bulk Electricity									-
Bulk Water									-
PAYE deductions									-
VAT (output less input)									-
Pensions / Retirement deductions									-
Loan repayments									-
Trade Creditors	2 362	3 302	437						6 101
Auditor General									-
Other									-
Total By Customer Type	2 362	3 302	437	-	-	-	-	-	6 101

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 2023.

CASH AND INVESTMENT REGISTER AS AT 31 NOVEMBER 2023

Investments by maturity Name of institution & investment ID	Type of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands						
Municipality						
FIRST NATIONAL BANK	CALL ACCOUNT	64 971	401	(36 831)		28 542
FIRST NATIONAL BANK	CALL ACCOUNT	74 382	416	(27 452)		47 346
FIRST NATIONAL BANK	ADMIN CALL	23 432	121	(20 617)		2 936
INVESTEC	FIXED DEPOSIT	37 454	100	(37 554)		-
FIRST NATIONAL BANK	FIXED DEPOSIT	46 746	186	(8 554)		38 378
FIRST NATIONAL BANK	CALL ACCOUNT	1 560	9			1 569
FIRST NATIONAL BANK	CALL ACCOUNT	13	0			13
FIRST NATIONAL BANK	CALL ACCOUNT	1 699	10			1 709
FIRST NATIONAL BANK	FIXED DEPOSIT	1 257	7			1 264
NEDBANK	FIXED DEPOSIT	96	1			96
ABSA BANK	FIXED DEPOSIT	34 539	398			34 937
FNB BANK	FIXED DEPOSIT	0			47 000	47 000
FNB BANK	CURRENT ACCOUNT	4 168	-		10 727	14 895
Municipality sub-total		290 318	1 648	(131 007)	57 727	218 685
TOTAL INVESTMENTS AND INTEREST		290 318		(131 007)	57 727	218 685

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 - M01 July

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	1 897	199 767	205 767	(6 000)	-2,9%	493 840
Energy Efficiency and Demand Side Management Grant	-	-	-	-	-	-	-	0,0%	-
Equitable Share	432 161	463 631	463 631	-	193 180	193 180	0	15,7%	463 631
Expanded Public Works Programme Integrated Grant	5 221	6 168	6 168	594	2 975	2 570	405	-	6 168
Integrated National Electrification Programme Grant	-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant	1 200	1 200	1 200	340	530	500	30	6,0%	1 200
Municipal Disaster Relief Grant	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	9 479	20 450	20 450	562	2 081	8 521	(6 440)	-75,6%	20 450
Rural Road Asset Management Systems Grant	2 381	2 391	2 391	401	1 001	996	5	0,5%	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	1 897	199 767	205 767	(6 000)	-2,9%	493 840
Capital Transfers and Grants									
National Government:	283 338	321 352	321 352	35 501	152 996	133 897	19 100	14,3%	321 352
Integrated National Electrification Programme Grant	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	200 355	221 352	221 352	32 796	108 245	92 230	16 015	17,4%	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	2 705	44 752	41 667	3 085	7,4%	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	35 501	152 996	133 897	19 100	14,3%	321 352
TOTAL RECEIPTS OF TRANSFERS & GRANTS	739 685	815 192	815 192	37 397	352 763	339 663	13 100	3,9%	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 - M01 July

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:	560 620	581 732	581 732	36 549	184 550	242 390	(57 840)	-23,9%	581 732
Energy Efficiency and Demand Side Management Grant	-	-	-	-	-	-	-	-	-
Equitable Share	536 613	550 194	550 194	34 638	176 996	229 249	(52 253)	-22,8%	550 194
Expanded Public Works Programme Integrated Grant	9 729	7 490	7 490	627	3 101	3 121	(20)	-0,6%	7 490
Local Government Financial Management Grant	847	1 207	1 207	341	483	503	(20)	-3,9%	1 207
Municipal Disaster Relief Grant	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	9 606	20 450	20 450	595	3 099	8 521	(5 422)	-63,6%	20 450
Rural Road Asset Management Systems Grant	2 070	2 391	2 391	349	871	996	(126)	-12,6%	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:	560 620	581 732	581 732	36 549	184 550	242 390	(57 840)	-23,9%	581 732
Capital expenditure of Transfers and Grants									
National Government:	247 421	277 584	277 584	31 082	140 500	115 660	24 840	21,5%	277 584
Local Government Financial Management Grant	275	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	171 657	190 627	190 627	28 060	97 151	79 428	17 723	22,3%	190 627
Regional Bulk Infrastructure Grant	-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	75 489	86 957	86 957	3 022	43 349	36 232	7 117	19,6%	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	31 082	140 500	115 660	24 840	21,5%	277 584
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	811 929	859 316	859 316	67 632	325 050	358 050	(33 000)	-9,2%	859 316

CONDITIONAL GRANTS REGISTER AS AT 31 OCTOBER 2023**CONDITIONAL GRANTS REGISTER AS AT 31 NOVEMBER 2023**

Description	Budget Year 2023/24								
	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	7 192	6 456	131		6 325	127,1%	2 686
Energy Efficiency and Demand Side Management Grant	-	-	-	-	-		-		-
Expanded Public Works Programme Integrated Grant	6 168	6 168	4 318	2 975	-	2 975	1 343	31,1%	1 343
Local Government Financial Management Grant	1 200	1 200	1 200	530	-	530	670	55,8%	670
Municipal Infrastructure Grant	20 450	20 450	-	2 081	-	2 081	(2 081)	0,0%	-
Rural Road Asset Management Systems Grant	2 391	2 391	1 674	871	131	1 001	673	40,2%	673
Water Services Infrastructure Grant	-	-	-	-	-		-		-
Total Operating Transfers and Grants	30 209	30 209	7 192	6 456	131	6 587	605	127,1%	2 686
Capital Transfers and Grants									
National Government:	321 352	321 352	202 000	133 040	19 956	152 996	49 004	55,3%	68 100
Municipal Infrastructure Grant	221 352	221 352	122 000	94 126	14 119	108 245	13 755	11%	32 851
Water Services Infrastructure Grant	100 000	100 000	80 000	38 914	5 837	44 752	35 248	44%	35 248
Total Capital Transfers and Grants	321 352	321 352	202 000	133 040	19 956	152 996	49 004	55,3%	68 100
TOTAL RECEIPTS OF TRANSFERS & GRANTS	351 561	351 561	209 192	139 496	20 087	159 583	49 609	182,5%	70 785

The YTD actual on conditional grants amounts to R159, 5million against a YTD receipt of R209, 1million. The unspent as at 30 November 2023 is sitting at R70, 7million. The percentage spent on capital conditional grants is 55 per cent. The Municipal Infrastructure Grant is at 45 per cent as at 30 November 2023 and Water Services Infrastructure Grant is also sitting at 45 per cent expenditure as at 30 November 2023.

2.5 Councillor and Staff Benefits

Table SC8 presents the expenditure of councillor and staff benefits at 30 November 2023.

DC43 Harry Gwala - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

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	768	2 257	1 831	426	23%	4 394
Pension and UIF Contributions	469	545	545	-	133	227	(94)	-42%	545
Medical Aid Contributions	153	186	186	-	32	77	(46)	-59%	186
Cellphone Allowance	491	534	534	86	288	223	65	29%	534
Other benefits and allowances	1 973	2 460	2 460	304	889	1 025	(136)	-13%	2 460
Sub Total - Councillors	6 988	8 119	8 119	1 158	3 598	3 383	215	6%	8 119
% increase		16,2%	16,2%						16,2%
Senior Managers of the Municipality									
Basic Salaries and Wages	4 029	2 186	2 186	303	1 665	911	754	83%	2 186
Pension and UIF Contributions	15	6	6	-	-	3	(3)	-100%	6
Medical Aid Contributions	66	35	35	4	20	15	5	37%	35
Performance Bonus	81	117	117	-	55	49	6	12%	117
Motor Vehicle Allowance	813	501	501	71	335	209	126	60%	501
Cellphone Allowance	105	58	58	8	41	24	16	68%	58
Housing Allowances	212	110	110	23	109	46	63	137%	110
Other benefits and allowances	246	176	176	28	97	74	24	33%	176
Payments in lieu of leave	332	576	576	-	-	240	(240)	-100%	576
Acting and post related allowance	53	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	5 950	3 765	3 765	436	2 321	1 569	752	48%	3 765
% increase		-36,7%	-36,7%						-36,7%
Other Municipal Staff									
Basic Salaries and Wages	142 683	147 894	147 894	12 459	60 974	61 623	(649)	-1%	147 894
Pension and UIF Contributions	21 654	22 732	22 732	1 910	9 452	9 472	(20)	0%	22 732
Medical Aid Contributions	10 412	10 766	10 766	887	4 431	4 486	(55)	-1%	10 766
Overtime	19 197	20 962	20 962	1 746	8 363	8 734	(371)	-4%	20 962
Performance Bonus	10 259	10 291	10 291	378	4 031	4 288	(257)	-6%	10 291
Motor Vehicle Allowance	20 410	22 548	22 548	1 790	8 351	9 395	(1 044)	-11%	22 548
Cellphone Allowance	1 132	1 242	1 242	92	455	517	(62)	-12%	1 242
Housing Allowances	636	740	740	65	284	308	(25)	-8%	740
Other benefits and allowances	6 003	7 279	7 279	552	2 417	3 033	(616)	-20%	7 279
Payments in lieu of leave	1 418	620	620	90	344	258	85	33%	620
Long service awards	1 547	1 205	1 205	120	747	502	245	49%	1 205
Post-retirement benefit obligations	4 244	-	-	-	-	-	-	-	-
Acting and post related allowance	163	221	221	63	182	92	90	98%	221
Sub Total - Other Municipal Staff	239 757	246 501	246 501	20 152	100 031	102 709	(2 678)	-3%	246 501
% increase		2,8%	2,8%						2,8%
Total Parent Municipality	252 695	258 385	258 385	21 747	105 950	107 661	(1 711)	-2%	258 385
		2,3%	2,3%						2,3%
Unpaid salary, allowances & benefits in arrears:									
Board Members of Entities									
Basic Salaries and Wages	-	150	150	-	-	63	(63)	-100%	150
Sub Total - Executive members Board	-	150	150	-	-	63	(63)	-100%	150
% increase		#DIV/0!	#DIV/0!						#DIV/0!
Other Staff of Entities									
Basic Salaries and Wages	-	6 055	6 055	-	-	2 523	(2 523)	-100%	6 055
Pension and UIF Contributions	-	20	20	-	-	8	(8)	-100%	20
Payments in lieu of leave	-	242	242	-	-	101	(101)	-100%	242
Acting and post related allowance	-	50	50	-	-	21	-	-	50
Sub Total - Other Staff of Entities	-	6 367	6 367	-	-	2 653	(2 653)	-100%	6 367
% increase		#DIV/0!	#DIV/0!						#DIV/0!
Total Municipal Entities	-	6 517	6 517	-	-	2 715	(2 715)	-100%	6 517
TOTAL SALARY, ALLOWANCES & BENEFITS	252 695	264 902	264 902	21 747	105 950	110 377	(4 426)	-4%	264 902
% increase		4,8%	4,8%						4,8%
TOTAL MANAGERS AND STAFF	245 707	256 633	256 633	20 589	102 352	106 931	(4 579)	-4%	256 633

2.6 Material Variances to the SDBIP

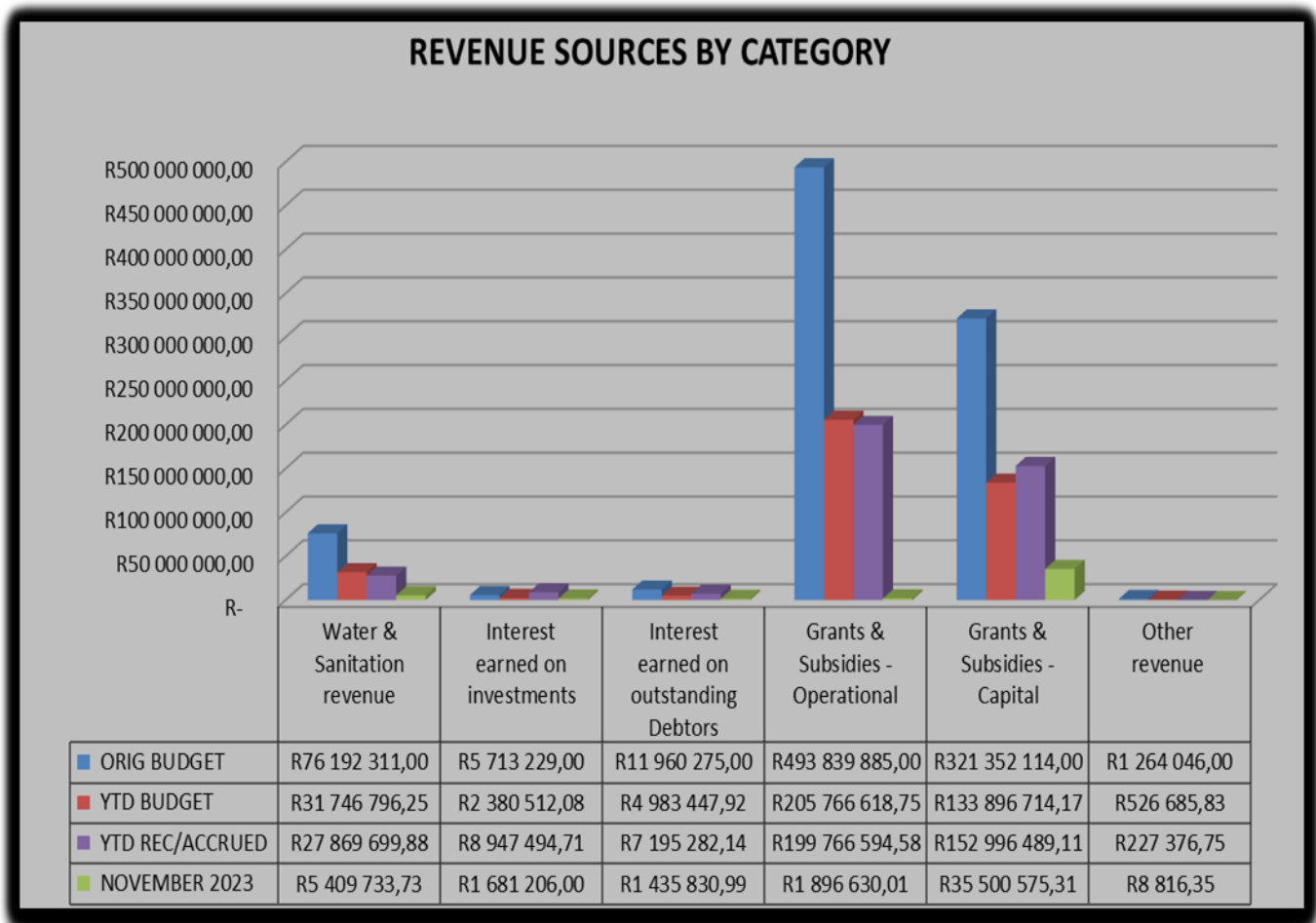
The following section analyses material variances between the actual targets as at 30 November 2023 and the budget for the same period. This report analyses each major component under following headings;

- ✓ 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 30 November 2023 was R27, 8million against a year to date **budget** of R31, 7million 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 R8, 9m against year to budget of R2, 3m representing 376 per cent of the year to date budget.

Transfers Recognised - Operational

The operational grants revenue of R199, 7million against a year to date budget of R205, 7million 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 R152, 9million against a YTD budget of R133, 8million or 114% of the planned expenditure. Capital expenditure is mainly funded by means of National grants.

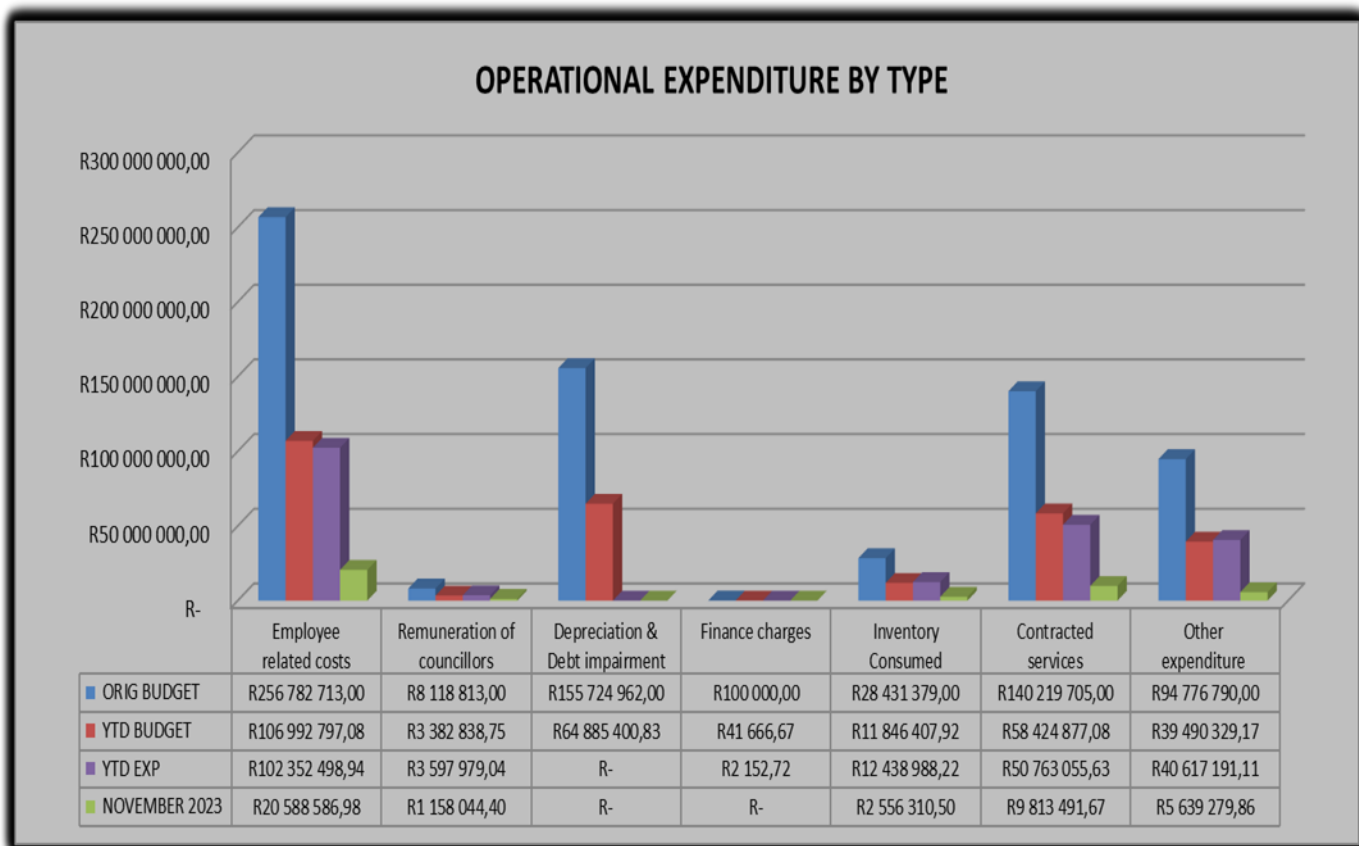
Other Revenue

The YTD performance of other revenue is R 227 377 against YTD budget of R 526 686 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 R102, 3million against a YTD budget of R106, 9million which is 96% of the YTD budget.

Remuneration of Councillors

The remuneration of councillor's year to date expenditure is at R3, 5m against a YTD budget of R3, 3m representing 106% of the year to date budget.

Finance Charges

The YTD budget for finance charges is R41 667 against a YTD actual of R2 152 which is 5% of the YTD budget. There was no movement in the month ending November 2023.

Inventory Consumed

The inventory consumed has the original budget of R28, 4m. The year to date expenditure for inventory is R12, 4m against a YTD budget of R11, 8million representing 105 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 R50, 7m against a YTD budget of R58, 4million representing 87 per cent of planned expenditure.

Other Expenditure

The YTD budget for other expenditure was at R39, 4million against a YTD expenditure of R 40, 6million or 103 per cent and expenditure for the month of November 2023 is R 5, 6million.

Performance assessment

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

Actual and revised targets for cash receipts

DC43 Harry Gwala - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M01 July

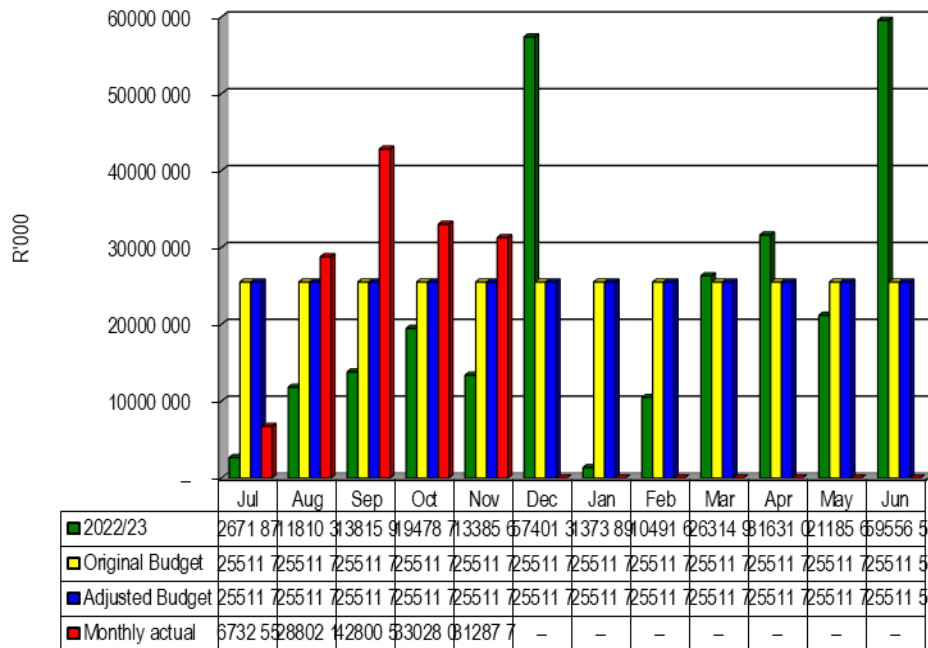
Description	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands															
Cash Receipts By Source															
Property rates	1	1	1	1	1	-	-	-	-	-	-	(3)	-	-	-
Service charges - Electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water revenue	4 359	4 321	4 356	4 336	4 182	4 094	4 094	4 094	4 094	4 094	4 094	3 011	49 132	51 420	53 796
Service charges - Waste Water Management	687	854	964	846	1 001	997	997	997	997	997	997	1 632	11 969	12 520	13 096
Service charges - Waste Mangement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	835	2 455	2 306	1 670	1 681	476	476	476	476	476	476	(6 091)	5 713	5 948	6 193
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	2	1	8	5	3	1	1	1	1	1	1	(11)	16	17	18
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	193 180	4 416	-	-	2 776	41 153	41 153	41 153	41 153	41 153	41 153	46 548	493 840	519 283	547 916
Other revenue	387 396	84 724	173 964	101 375	137 808	4 498	4 498	4 498	4 498	4 498	4 498	(858 281)	53 971	48 791	49 817
Cash Receipts by Source	586 460	96 771	181 598	108 233	147 453	51 220	51 220	51 220	51 220	51 220	51 220	(813 195)	614 640	637 979	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	(41 324)	321 352	357 813	357 670
Increase (decrease) in consumer deposits	-	-	7	27	13	12	12	12	12	12	12	27	149	149	149
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	677 460	96 771	252 605	148 260	147 466	78 012	78 012	78 012	78 012	78 012	78 012	(854 492)	936 141	995 941	1 028 654
Cash Payments by Type															
Employee related costs	17 856	22 316	20 593	20 871	21 036	21 399	21 399	21 399	21 399	21 399	21 399	25 720	256 783	261 725	274 026
Remuneration of councillors	-	-	911	490	311	677	677	677	677	677	677	2 348	8 119	8 517	8 917
Interest	-	-	-	-	-	8	8	8	8	8	8	50	100	105	110
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - water & other inventory	-	-	-	-	-	1 914	1 914	1 914	1 914	1 914	1 914	11 486	22 973	24 030	25 135
Contracted services	-	-	-	-	-	11 533	11 533	11 533	11 533	11 533	11 533	69 196	138 391	177 138	189 612
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	40 071	66 189	68 630	53 905	61 167	14 404	14 404	14 404	14 404	14 404	14 404	(203 537)	172 851	171 990	176 804
Cash Payments by Type	57 928	88 505	90 133	75 266	82 514	49 935	49 935	49 935	49 935	49 935	49 935	(94 738)	599 217	643 505	674 604
Other Cash Flows/Payments by Type															
Capital assets	6 733	28 802	42 801	33 028	31 288	25 512	25 512	25 512	25 512	25 512	25 512	10 420	306 141	314 554	315 278
Repayment of borrowing	-	-	-	-	-	200	200	200	200	200	200	1 200	2 400	2 400	2 400
Other Cash Flows/Payments	-	117	612	319	1 194	1 000	1 000	1 000	1 000	1 000	1 000	3 758	12 000	12 000	12 000
Total Cash Payments by Type	64 660	117 424	133 545	108 613	114 996	76 646	76 646	76 646	76 646	76 646	76 646	(79 360)	919 758	972 458	1 004 283
NET INCREASE/(DECREASE) IN CASH HELD	612 800	(20 653)	119 060	39 647	32 470	1 365	1 365	1 365	1 365	1 365	1 365	(775 132)	16 384	23 483	24 371
Cash/cash equivalents at the month/year beginning:	124 641	737 441	716 788	835 847	875 494	907 964	909 330	910 695	912 060	913 425	914 791	916 156	124 641	141 024	164 507
Cash/cash equivalents at the month/year end:	737 441	716 788	835 847	875 494	907 964	909 330	910 695	912 060	913 425	914 791	916 156	141 024	141 024	164 507	188 878

Capital Expenditure Trend

DC43 Harry Gwala - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M01 July

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	2 672	25 512	25 512	6 733	6 733	25 512	18 779	73,6%	2%
August	11 810	25 512	25 512	28 802	28 802	51 024	22 221	43,6%	9%
September	13 816	25 512	25 512	42 801	42 801	76 535	33 735	44,1%	14%
October	19 479	25 512	25 512	33 028	33 028	102 047	69 019	67,6%	11%
November	13 386	25 512	25 512	31 288	31 288	127 559	96 271	75,5%	10%
December	57 401	25 512	25 512	-	-	153 071	153 071	100,0%	0%
January	1 374	25 512	25 512	-	-	178 582	178 582	100,0%	0%
February	10 492	25 512	25 512	-	-	204 094	204 094	100,0%	0%
March	26 315	25 512	25 512	-	-	229 606	229 606	100,0%	0%
April	31 631	25 512	25 512	-	-	255 118	255 118	100,0%	-
May	21 186	25 512	25 512	-	-	280 630	280 630	100,0%	-
June	59 557	25 512	25 512	-	-	306 141	306 141	100,0%	-
Total Capital expenditure	269 118	306 141	306 141	142 651					

Chart C1 2023/24 Capital Expenditure Monthly Trend: actual v target



Capital Expenditure on New Assets by Asset Class

DC43 Harry Gwala - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July

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	266 045	30 880	133 631	109 685	(23 945)	-21,8%	266 045
Water Supply Infrastructure	203 327	191 477	187 477	25 507	106 391	78 504	(27 887)	-35,5%	187 477
Dams and Weirs	18 068	45 242	37 242	6 568	12 049	17 073	5 024	29,4%	37 242
Boreholes	37 187	33 539	11 939	-	3 346	7 039	3 693	52,5%	11 939
Reservoirs	-	-	-	-	-	-	-	-	-
Pump Stations	3 716	4 935	4 935	194	3 302	2 056	(1 246)	-60,6%	4 935
Water Treatment Works	267	-	-	-	-	-	-	-	-
Bulk Mains	45 795	16 056	41 656	2 307	26 259	14 125	(12 134)	-85,9%	41 656
Distribution	98 295	91 705	91 705	16 439	61 435	38 211	(23 224)	-60,8%	91 705
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	44 534	70 568	78 568	5 373	27 240	31 181	3 942	12,6%	78 568
Pump Station	-	6 488	6 488	-	-	2 703	2 703	100,0%	6 488
Reticulation	44 534	41 814	49 814	5 373	27 240	19 200	(8 039)	-41,9%	49 814
Waste Water Treatment Works	-	10 761	10 761	-	-	4 484	4 484	100,0%	10 761
Outfall Sewers	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	11 505	11 505	-	-	4 794	4 794	100,0%	11 505
Capital Spares	-	-	-	-	-	-	-	-	-
Intangible Assets	270	804	804	-	-	335	335	100,0%	804
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	270	804	804	-	-	335	335	100,0%	804
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	270	804	804	-	-	335	335	100,0%	804
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	410	742	678	-	-	295	295	100,0%	678
Computer Equipment	410	742	678	-	-	295	295	100,0%	678
Furniture and Office Equipment	1 293	2 602	2 666	205	927	1 098	172	15,6%	2 666
Furniture and Office Equipment	1 293	2 602	2 666	205	927	1 098	172	15,6%	2 666
Machinery and Equipment	7 430	8 810	8 810	-	-	3 671	3 671	100,0%	8 810
Machinery and Equipment	7 430	8 810	8 810	-	-	3 671	3 671	100,0%	8 810
Transport Assets	-	1 600	1 600	-	-	667	667	100,0%	1 600
Transport Assets	-	1 600	1 600	-	-	667	667	100,0%	1 600
Total Capital Expenditure on new assets	257 265	276 603	280 603	31 085	134 557	115 751	(18 806)	-16,2%	280 603

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 - M01 July

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	10 802	-	-	5 667	5 667	100,0%	10 802
Water Supply Infrastructure	-	14 802	10 802	-	-	5 667	5 667	100,0%	10 802
<i>Water Treatment Works</i>									
<i>Bulk Mains</i>	-	3 890	3 890	-	-	1 621	1 621	100,0%	3 890
<i>Distribution</i>	-	10 911	6 911	-	-	4 046	4 046	100,0%	6 911
<i>Distribution Points</i>	-	-	-	-	-	-	-		-
Machinery and Equipment	-	135	135	-	-	56	56	100,0%	135
Machinery and Equipment	-	135	135	-	-	56	56	100,0%	135
Transport Assets	6 259	5 400	5 400	-	1 225	2 250	1 025	45,6%	5 400
Transport Assets	6 259	5 400	5 400	-	1 225	2 250	1 025	45,6%	5 400
Land	-	-	-	-	-	-	-		-
Land	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Living resources	-	-	-	-	-	-	-		-
Mature	-	-	-	-	-	-	-		-
<i>Policing and Protection</i>									
<i>Zoological plants and animals</i>									
Immature	-	-	-	-	-	-	-		-
<i>Policing and Protection</i>									
<i>Zoological plants and animals</i>									
Total Capital Expenditure on renewal of existing assets	6 259	20 336	16 336	-	1 225	7 974	6 749	84,6%	16 336

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 - M01 July

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	1 371	12 090	19 028	6 938	36,5%	45 293
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	45 120	46 093	45 293	1 371	12 090	19 028	6 938	36,5%	45 293
Dams and Weirs									
Boreholes									
Reservoirs	26 400	23 439	23 439	1 007	8 105	9 766	1 661	17,0%	23 439
Pump Stations	11 207	12 402	12 402	58	1 937	5 167	3 231	62,5%	12 402
Water Treatment Works									
Bulk Mains									
Distribution									
Distribution Points									
PRV Stations									
Capital Spares	7 514	10 252	9 452	306	2 048	4 094	2 046	50,0%	9 452
Community Assets	63	73	73	-	-	31	31	100,0%	73
Community Facilities	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	63	73	73	-	-	31	31	100,0%	73
Indoor Facilities	63	73	73	-	-	31	31	100,0%	73
Outdoor Facilities									
Capital Spares									
Other assets	4 008	5 459	5 459	347	1 665	2 275	610	26,8%	5 459
Operational Buildings	4 008	5 459	5 459	347	1 665	2 275	610	26,8%	5 459
Municipal Offices	4 008	5 459	5 459	347	1 665	2 275	610	26,8%	5 459
Pay/Enquiry Points									
Computer Equipment	17	125	105	-	-	50	50	100,0%	105
Computer Equipment	17	125	105	-	-	50	50	100,0%	105
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment									
Machinery and Equipment	3 055	-	-	-	-	-	-	-	-
Machinery and Equipment	3 055	-	-	-	-	-	-	-	-
Transport Assets	204	241	741	-	49	163	114	69,9%	741
Transport Assets	204	241	741	-	49	163	114	69,9%	741
Total Repairs and Maintenance Expenditure	52 468	51 991	51 671	1 718	13 804	21 545	7 742	35,9%	51 671

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 November 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_____