Harry Gwala District Municipality

MFMA s71 report for the period ending 30 November 2025.

In-Year Report of the Municipality

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

Table of Contents

Glossary

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

AFS – Annual Financial Statements

Budget – The financial plan of the Municipality.

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

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

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

FMG – Financial Management Grant.

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

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

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

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

MIG – Municipal Infrastructure Grant.

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

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

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

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

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

YTD – Year to date

YoY – Year on Year

DBSA – Development Bank of South Africa

PURPOSE

To table a report on the Implementation of the current budget and the financial state of the Municipality in terms of Section 71 of the Municipal Finance Management Act (MFMA) for the period ending 30 November 2025.

LEGISLATIVE FRAMEWORK

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

Legislative Requirements

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

(a) Actual revenue, per revenue source;

(b) actual borrowings;

(c) actual expenditure, per vote;

(d) actual capital expenditure, per vote;

(e) the amount of any allocations received;

(f) actual expenditure on those allocations, excluding expenditure on—

(i) its share of the local government equitable share; and

(ii) allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and

(g) when necessary, an explanation of—

(i) any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;

(ii) any material variances from the service delivery and budget implementation plan; and

(iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's

1.2 Executive Summary

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

Revenue by Source

The Year-to-Date actual revenue is 88% 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.

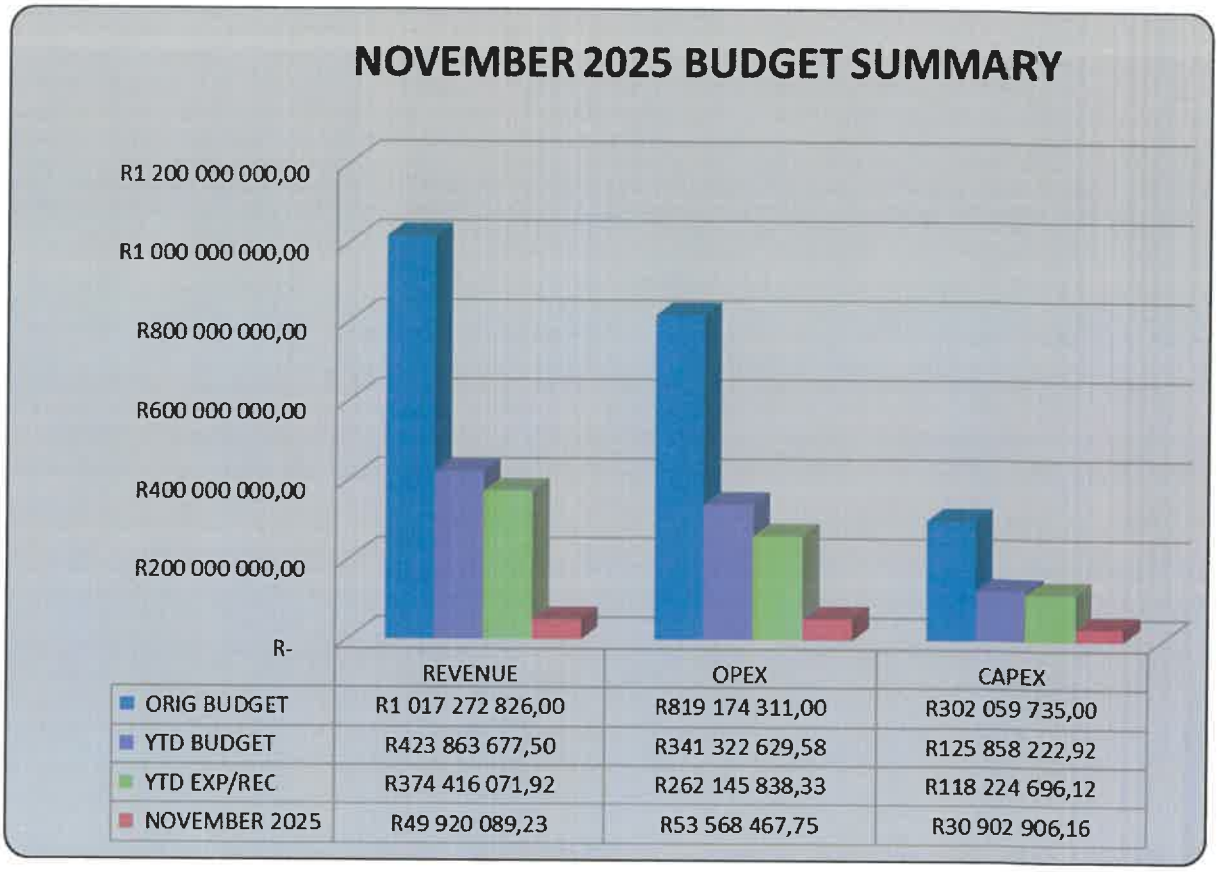
Operating expenditure by vote & type

The total operating budget for the current year amounts to R819, 1m. The YTD Operating expenditure for the month ended 30 November amounted to R262, 1m against a year to date (YTD) budget of R341, 3m. The actual YTD expenditure represented 77% of the planned.

Capital expenditure

The total capital budget for the current year amounts to R302m. The YTD expenditure on capital amounts to R118, 2million, or 94% 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 R262, 9million. The closing cash and cash equivalents as at the end of November 2025 was R297, 1million.Refer to the table below for cash and cash equivalent register for more detail on the cash position.

CASH AND INVESTMENT REGISTER AS AT 30 NOVEMBER 2025

Investments by maturity Name of institution & investment ID R thousands	Period of Investment Yrs/Months	Type of Investment	Variable or Fixed interest rate	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Municipality								
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	65 605	329	(48 417)	–	17 517
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	56 956	233	(27 578)	–	29 611
FIRST NATIONAL BANK	M	ADMIN CALL	Fixed	11 584	106	(7 265)	–	4 425
FIRST NATIONAL BANK	M	FIXED DEPOSIT	Fixed	32 570	121	(10 929)	–	21 762
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	82	0	–	–	82
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	91 853	402	–	–	92 255
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	1 160	5	–	–	1 165
FIRST NATIONAL BANK	M	FIXED DEPOSIT	Fixed	1 304	6	–	–	1 309
FNB BANK	M	FIXED DEPOSIT	Fixed	54 682	647	–	–	55 329
STANDARD BANK	M	FIXED DEPOSIT	Fixed	59 296	420	–	–	59 716
FIRST NATIONAL BANK	M	CURRENT ACCOUNT	Fixed	4 570			9 400	13 970
Municipality sub-total				379 662	2 269	(94 190)	9 400	297 141
TOTAL INVESTMENTS AND INTEREST				379 662	2 269	(94 190)	9 400	297 141

Allocations received (National & Provincial Grants)

All DORA and provincial grants allocations for 2025/2026 have been received as per payment schedule. The total grants received as at 30 November 2025 was R 412million.Conditional Grants amounting to R 195million and the equitable share is R 217million. No grant received in the month ending 30 November 2025.

Spending on Grants

Spending on grants amounted to R118, 2million or 94% for the month ending November 2025.

1.3 Resolutions

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

1.4 Monthly Budget Statement Tables

Monthly Budget Statements Summary

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

DC43 Harry Gwala - Table C1 Consolidated Monthly Budget Statement Summary - M05 November

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	76 533	81 589	81 589	7 286	37 021	33 995	3 025	9%	81 589
Investment revenue	28 012	26 043	26 043	2 305	10 671	10 851	(181)	-2%	26 043
Transfers and subsidies - Operational	534 708	596 989	596 989	6 736	234 038	248 745	(14 707)	(0)	596 989
Other own revenue	16 989	19 194	19 194	1 056	6 168	7 998	(1 829)	-23%	19 194
Total Revenue (excluding capital transfers and contributions)	656 242	723 815	723 815	17 383	287 897	301 589	(13 692)	-5%	723 815
Employee costs	261 756	291 721	291 721	21 973	111 829	121 551	(9 723)	-8%	291 721
Remuneration of Councillors	7 581	8 059	8 059	637	3 371	3 358	13	0%	8 059
Depreciation and amortisation	116 317	107 788	107 788	–	–	44 912	(44 912)	-100%	107 788
Interest	–	54	54	–	-	23	(23)	-100%	54
Inventory consumed and bulk purchases	58 827	39 635	40 055	3 585	15 786	16 606	(820)	-5%	40 055
Transfers and subsidies	–	23 360	23 360	–	7 000	9 733	(2 733)	-28%	23 360
Other expenditure	288 393	348 556	348 136	27 374	124 160	145 141	(20 981)	-14%	348 136
Total Expenditure	732 875	819 174	819 174	53 568	262 146	341 324	(79 179)	-23%	819 174
Surplus/(Deficit)	(76 633)	(95 360)	(95 360)	(36 186)	25 751	(39 735)	65 486	-165%	(95 360)
Transfers and subsidies - capital (monetary allocations)	317 693	293 458	293 458	32 537	86 519	122 274	(35 755)	-29%	293 458
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	241 060	198 099	198 099	(3 648)	112 270	82 539	29 731	36%	198 099
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	241 060	198 099	198 099	(3 648)	112 270	82 539	29 731	36%	198 099
Capital expenditure & funds sources									
Capital expenditure	349 075	302 060	302 060	30 903	118 225	125 858	(7 634)	-6%	302 060
Capital transfers recognised	276 005	260 147	259 147	28 620	103 884	107 978	(4 094)	-4%	259 147
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	73 070	41 912	42 912	2 283	14 341	17 880	(3 539)	-20%	42 912
Total sources of capital funds	349 075	302 060	302 060	30 903	118 225	125 858	(7 634)	-6%	302 060
Financial position									
Total current assets	308 794	219 492	219 492		312 558				219 492
Total non current assets	3 218 981	3 446 443	3 446 443		3 337 206				3 446 443
Total current liabilities	187 569	121 261	121 261		197 286				121 261
Total non current liabilities	34 976	30 536	30 536		34 976				30 536
Community wealth/Equity	3 363 268	3 514 683	3 514 683		3 417 545				3 514 683
Cash flows									
Net cash from (used) operating	1 475 602	357 947	357 947	31 697	833 327	149 145	(684 182)	-459%	357 947
Net cash from (used) investing	(349 075)	(346 012)	(346 012)	(30 903)	(117 632)	(144 172)	(26 540)	18%	(346 012)
Net cash from (used) financing	(15)	(1 831)	(1 831)	–	21	(763)	(784)	103%	(1 831)
Cash/cash equivalents at the month/year end	1 335 942	173 682	173 682	991 678	977 386	167 787	(809 599)	-483%	271 775
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	8 007	5 555	2 751	2 681	2 583	2 382	44 615	159 567	228 141
Creditors Age Analysis									
Total Creditors	–	–	–	–	–	–	–	–	–

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	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional									
Governance and administration	523 673	551 433	551 433	2 354	228 826	229 764	(937)	0%	551 433
Executive and council	–	–	–	–	–	–	–		–
Finance and administration	523 673	551 433	551 433	2 354	228 826	229 764	(937)	0%	551 433
Internal audit	–	–	–	–	–	–	–		–
Community and public safety	38	18	18	9	33	7	26	349%	18
Community and social services	38	18	18	9	33	7	26	349%	18
Sport and recreation	–	–	–	–	–	–	–		–
Public safety	–	–	–	–	–	–	–		–
Housing	–	–	–	–	–	–	–		–
Health	–	–	–	–	–	–	–		–
Economic and environmental services	24 064	23 000	23 000	–	–	9 583	(9 583)	-100%	23 000
Planning and development	24 064	23 000	23 000	–	–	9 583	(9 583)	-100%	23 000
Road transport	–	–	–	–	–	–	–		–
Environmental protection	–	–	–	–	–	–	–		–
Trading services	426 160	442 822	442 822	47 557	145 557	184 509	(38 953)	-21%	442 822
Energy sources	–	–	–	–	–	–	–		–
Water management	412 843	426 870	426 870	46 547	139 962	177 863	(37 900)	-21%	426 870
Waste water management	13 317	15 952	15 952	1 011	5 594	6 647	(1 052)	-16%	15 952
Waste management	–	–	–	–	–	–	–		–
Other	–	–	–	–	–	–	–		–
Total Revenue - Functional	973 935	1 017 273	1 017 273	49 920	374 416	423 864	(49 447)	-12%	1 017 273
Expenditure - Functional									
Governance and administration	268 495	308 803	308 773	26 487	122 764	128 662	(5 898)	-5%	308 773
Executive and council	35 024	52 195	52 195	3 237	17 131	21 748	(4 617)	-21%	52 195
Finance and administration	225 155	246 716	246 686	22 663	102 438	102 792	(354)	0%	246 686
Internal audit	8 316	9 892	9 892	587	3 196	4 122	(926)	-22%	9 892
Community and public safety	18 204	22 765	22 765	1 022	6 045	9 485	(3 440)	-36%	22 765
Community and social services	18 204	22 765	22 765	1 022	6 045	9 485	(3 440)	-36%	22 765
Sport and recreation	–	–	–	–	–	–	–		–
Public safety	–	–	–	–	–	–	–		–
Housing	–	–	–	–	–	–	–		–
Health	–	–	–	–	–	–	–		–
Economic and environmental services	200 808	217 958	217 958	6 554	40 391	90 816	(50 425)	-56%	217 958
Planning and development	200 808	217 958	217 958	6 554	40 391	90 816	(50 425)	-56%	217 958
Road transport	–	–	–	–	–	–	–		–
Environmental protection	–	–	–	–	–	–	–		–
Trading services	245 367	269 549	269 579	19 505	92 945	112 319	(19 374)	-17%	269 579
Energy sources	–	–	–	–	–	–	–		–
Water management	245 183	260 256	260 286	19 422	92 756	108 447	(15 691)	-14%	260 286
Waste water management	185	9 292	9 292	83	190	3 872	(3 682)	-95%	9 292
Waste management	–	–	–	–	–	–	–		–
Other	–	100	100	–	–	42	(42)	-100%	100
Total Expenditure - Functional	732 875	819 174	819 174	53 568	262 146	341 324	(79 179)	-23%	819 174
Surplus/ (Deficit) for the year	241 060	198 099	198 099	(3 648)	112 270	82 539	29 731	0,3602055	198 099

This table assess the revenue by department and then the expenditure for the period ending 30 November 2025. 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 12% 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 also with the largest staff complement, shares the greatest bulk of this budget and hence the expenditure of R28, 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	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote									
Vote 01 - Summary Council	–	–	–	–	–	–	–		–
Vote 02 - Summary Municipal Manager	–	–	–	–	–	–	–		–
Vote 03 - Summary Budget And Treasury Office	523 056	549 507	549 507	2 349	228 727	228 961	(235)	-0,1%	549 507
Vote 04 - Summary Corporate Services	393	410	410	–	–	171	(171)	-100,0%	410
Vote 05 - Summary Social Services & Development Planing	38	24 479	24 479	9	33	10 200	(10 167)	-99,7%	24 479
Vote 06 - Summary Infrastructure Services	361 419	350 081	350 081	39 589	104 954	145 867	(40 913)	-28,0%	350 081
Vote 07 - Summary Water Services	89 029	92 795	92 795	7 974	40 703	38 664	2 038	5,3%	92 795
Vote 15 - Other	–	–	–	–	–	–	–		–
Total Revenue by Vote	**973 935**	**1 017 273**	**1 017 273**	**49 920**	**374 416**	**423 864**	**(49 447)**	**-11,7%**	**1 017 273**
Expenditure by Vote									
Vote 01 - Summary Council	17 788	20 567	20 567	1 361	9 319	8 570	750	8,7%	20 567
Vote 02 - Summary Municipal Manager	27 120	31 264	31 264	2 463	11 007	13 027	(2 020)	-15,5%	31 264
Vote 03 - Summary Budget And Treasury Office	69 768	64 749	64 749	5 011	29 800	26 979	2 821	10,5%	64 749
Vote 04 - Summary Corporate Services	106 598	110 299	110 299	8 513	46 122	45 958	164	0,4%	110 299
Vote 05 - Summary Social Services & Development Planing	55 654	97 924	97 924	4 472	22 374	40 802	(18 428)	-45,2%	97 924
Vote 06 - Summary Infrastructure Services	162 332	165 408	165 408	3 148	24 280	68 920	(44 640)	-64,8%	165 408
Vote 07 - Summary Water Services	293 615	328 964	328 964	28 600	119 244	137 069	(17 825)	-13,0%	328 964
Vote 15 - Other	–	–	–	–	–	–	–		–
Total Expenditure by Vote	**732 875**	**819 174**	**819 174**	**53 568**	**262 146**	**341 324**	**(79 179)**	**-23,2%**	**819 174**
Surplus/ (Deficit) for the year	**241 060**	**198 099**	**198 099**	**(3 648)**	**112 270**	**82 539**	**29 731**	**36,0%**	**198 099**

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 2025.

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

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue									
Exchange Revenue									
Service charges - Electricity							–		
Service charges - Water	63 688	68 071	68 071	6 221	31 335	28 363	2 972	10%	68 071
Service charges - Waste Water Management	12 845	13 518	13 518	1 065	5 686	5 632	54	1%	13 518
Service charges - Waste management							–		
Sale of Goods and Rendering of Services	141	791	791	1	68	330	(262)	-79%	791
Agency services							–		
Interest							–		
Interest earned from Receivables	14 599	16 055	16 055	1 050	5 345	6 689	(1 344)	-20%	16 055
Interest from Current and Non Current Assets	28 012	26 043	26 043	2 305	10 671	10 851	(181)	-2%	26 043
Dividends							–		
Operational Revenue	678	706	706	9	110	294	(184)	-63%	706
Non-Exchange Revenue							–		
Property rates							–		
Surcharges and Taxes							–		
Fines, penalties and forfeits	786	1 643	1 643	(4)	172	684	(513)	-75%	1 643
Licence and permits							–		
Transfers and subsidies - Operational	534 708	596 989	596 989	6 736	234 038	248 745	(14 707)	-6%	596 989
Interest	–	–	–	–	–	–	–		–
Fuel Levy							–		
Operational Revenue	–	–	–	–	–	–	–		–
Gains on disposal of Assets	–	–	–	–	474	–	474	#DIV/0!	–
Other Gains	785	–	–	–	–	–	–		–
Discontinued Operations							–		
Total Revenue (excluding capital transfers and contributions)	**656 242**	**723 815**	**723 815**	**17 383**	**287 897**	**301 589**	**(13 692)**	**-5%**	**723 815**
Expenditure By Type									
Employee related costs	261 756	291 721	291 721	21 973	111 829	121 551	(9 723)	-8%	291 721
Remuneration of councillors	7 581	8 059	8 059	637	3 371	3 358	13	0%	8 059
Bulk purchases - electricity	–	–	–	–	–	–	–		–
Inventory consumed	58 827	39 635	40 055	3 585	15 786	16 606	(820)	-5%	40 055
Debt impairment	2 907	31 530	31 530	–	–	13 137	(13 137)	-100%	31 530
Depreciation and amortisation	116 317	107 788	107 788	–	–	44 912	(44 912)	-100%	107 788
Interest	–	54	54	–	–	23	(23)	-100%	54
Contracted services	159 115	173 856	173 396	18 967	71 488	72 346	(858)	-1%	173 396
Transfers and subsidies	–	23 360	23 360	–	7 000	9 733	(2 733)	-28%	23 360
Irrecoverable debts written off	17 551	42 327	42 327	446	7 781	17 636	(9 855)	-56%	42 327
Operational costs	108 821	100 844	100 884	7 961	44 891	42 022	2 869	7%	100 884
Total Expenditure	**732 875**	**819 174**	**819 174**	**53 568**	**262 146**	**341 324**	**(79 179)**	**-23%**	**819 174**
Surplus/(Deficit)	**(76 633)**	**(95 360)**	**(95 360)**	**(36 186)**	**25 751**	**(39 735)**	**65 486**	**(0)**	**(95 360)**
Transfers and subsidies - capital (monetary allocations)	317 693	293 458	293 458	32 537	86 519	122 274	(35 755)	(0)	293 458
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**241 060**	**198 099**	**198 099**	**(3 648)**	**112 270**	**82 539**	**29 731**	**0**	**198 099**
Income Tax							–		
Surplus/(Deficit) after income tax	**241 060**	**198 099**	**198 099**	**(3 648)**	**112 270**	**82 539**	**29 731**	**0**	**198 099**
Share of Surplus/Deficit attributable to Joint Venture							–		
Share of Surplus/Deficit attributable to Minorities							–		
Surplus/(Deficit) attributable to municipality	**241 060**	**198 099**	**198 099**	**(3 648)**	**112 270**	**82 539**	29 731	0	**198 099**
Share of Surplus/Deficit attributable to Associate							–		
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**241 060**	**198 099**	**198 099**	**(3 648)**	**112 270**	**82 539**	**29 731**	**0**	**198 099**

Capital Expenditure

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

DC43 Harry Gwala - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M05 November

Vote Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation									
Vote 01 - Summary Council	–	–	–	–	–	–	–		–
Vote 02 - Summary Municipal Manager	–	1 364	1 364	–	–	568	(568)	-100%	1 364
Vote 03 - Summary Budget And Treasury Office	–	2 279	2 279	40	144	950	(805)	-85%	2 279
Vote 04 - Summary Corporate Services	11 900	3 374	3 374	39	339	1 406	(1 067)	-76%	3 374
Vote 05 - Summary Social Services & Development Planing	–	7 101	7 101	–	–	2 959	(2 959)	-100%	7 101
Vote 06 - Summary Infrastructure Services	136 524	99 656	98 336	13 656	53 554	41 242	12 312	30%	98 336
Vote 07 - Summary Water Services	198 273	177 670	182 289	16 563	61 932	74 723	(12 791)	-17%	182 289
Vote 15 - Other	–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	**346 697**	**291 443**	**294 743**	**30 298**	**115 970**	**121 847**	**(5 878)**	**-5%**	**294 743**
Single Year expenditure appropriation									
Vote 01 - Summary Council	–	–	–	–	–	–	–		–
Vote 02 - Summary Municipal Manager	–	–	–	–	–	–	–		–
Vote 03 - Summary Budget And Treasury Office	–	180	180	–	–	75	(75)	-100%	180
Vote 04 - Summary Corporate Services	101	5 136	5 136	605	2 255	2 140	115	5%	5 136
Vote 05 - Summary Social Services & Development Planing	–	–	–	–	–	–	–		–
Vote 06 - Summary Infrastructure Services	–	2 000	2 000	–	–	833	(833)	-100%	2 000
Vote 07 - Summary Water Services	2 278	3 300	–	–	–	963	(963)	-100%	–
Vote 15 - Other	–	–	–	–	–	–	–		–
Total Capital single-year expenditure	2 378	10 616	7 316	605	2 255	4 011	(1 756)	-44%	7 316
Total Capital Expenditure	**349 075**	**302 060**	**302 060**	**30 903**	**118 225**	**125 858**	**(7 634)**	**-6%**	**302 060**
Capital Expenditure - Functional Classification									
Governance and administration	**12 001**	**17 434**	**17 434**	**684**	**2 739**	**7 264**	(4 526)	-62%	**17 434**
Executive and council	–	–	–	–	–	–	–		–
Finance and administration	12 001	16 071	16 071	684	2 739	6 696	(3 957)	-59%	16 071
Internal audit	–	1 364	1 364	–	–	568	(568)	-100%	1 364
Community and public safety	–	–	–	–	–	–	–		–
Community and social services	–	–	–	–	–	–	–		–
Sport and recreation							–		
Public safety							–		
Housing							–		
Health							–		
Economic and environmental services	**134 763**	**95 891**	**94 572**	**13 656**	**53 554**	**39 673**	13 880	35%	**94 572**
Planning and development	134 763	95 891	94 572	13 656	53 554	39 673	13 880	35%	94 572
Road transport							–		
Environmental protection							–		
Trading services	**202 311**	**188 734**	**190 053**	**16 563**	**61 932**	**78 921**	(16 988)	-22%	**190 053**
Energy sources							–		
Water management	182 256	188 473	186 424	16 563	60 647	78 063	(17 416)	-22%	186 424
Waste water management	20 055	261	3 629	–	1 285	857	428	50%	3 629
Waste management							–		
Other							–		
Total Capital Expenditure - Functional Classification	**349 075**	**302 060**	**302 060**	**30 903**	**118 225**	**125 858**	**(7 634)**	**-6%**	**302 060**
Funded by:									
National Government	255 079	259 997	258 997	28 620	103 884	107 916	(4 032)	-4%	258 997
Provincial Government	20 926	–	–	–	–	–	–		–
District Municipality	–	150	150	–	–	63	(63)	-100%	150
Transfers recognised - capital	**276 005**	**260 147**	**259 147**	**28 620**	**103 884**	**107 978**	(4 094)	-4%	**259 147**
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	73 070	41 912	42 912	2 283	14 341	17 880	(3 539)	-20%	42 912
Total Capital Funding	**349 075**	**302 060**	**302 060**	**30 903**	**118 225**	**125 858**	**(7 634)**	**-6%**	**302 060**

As alluded to above, the capital expenditure programme for the period ending 30 November 2025 was R118, 2m which represents 94% of capital expenditure against year to date budget of R125, 8million.

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

Chart 1: 2025/2026 CAPEX

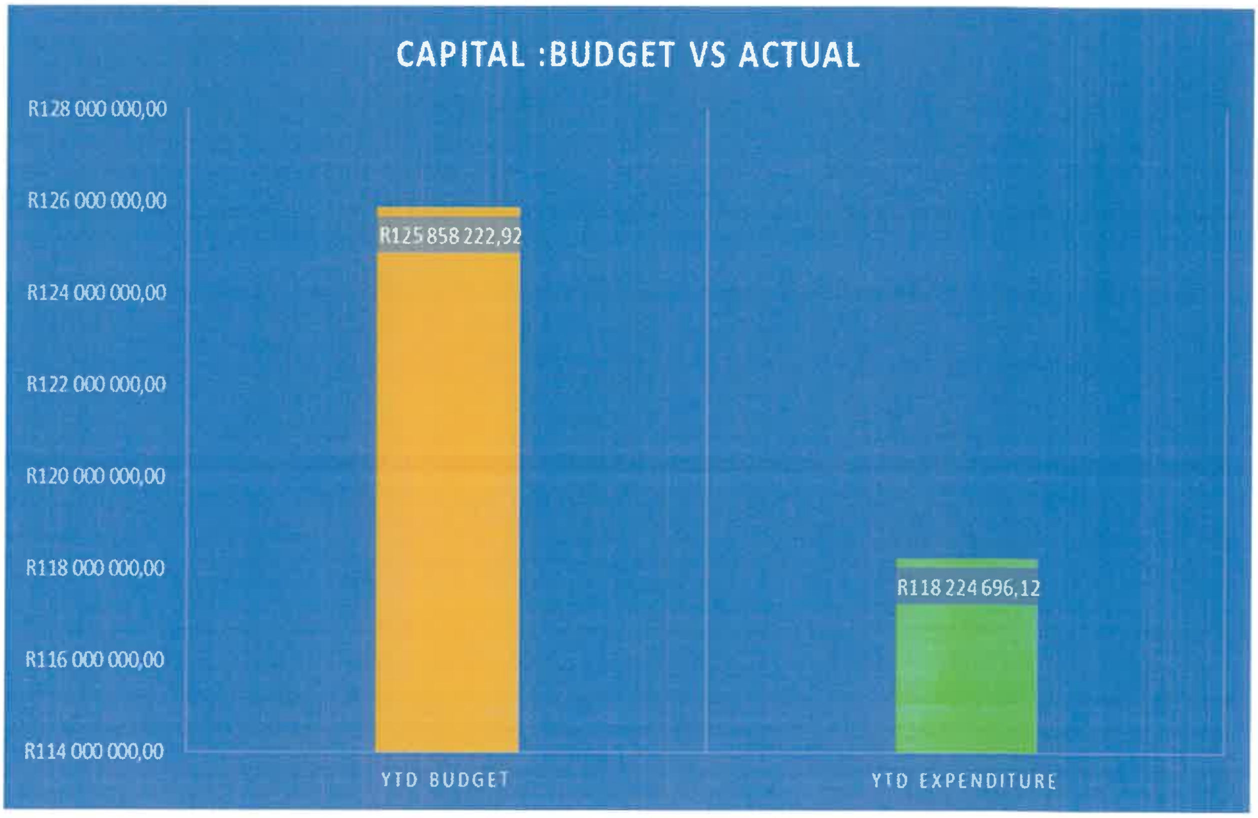


Table C6 displays the financial position of the municipality as at 30 November 2025.

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

Description	2024/25	Budget Year 2025/26			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	261 670	173 668	173 668	276 537	173 668
Trade and other receivables from exchange transactions	12 773	23 719	23 719	8 898	23 719
Receivables from non-exchange transactions	1 570	2 312	2 312	1 570	2 312
Current portion of non-current receivables	–	–	–	–	–
Inventory	963	858	858	963	858
VAT	32 125	19 165	19 165	25 079	19 165
Other current assets	(307)	(229)	(229)	(491)	(229)
Total current assets	**308 794**	**219 492**	**219 492**	**312 558**	**219 492**
Non current assets					
Investments					
Investment property	–	–	–	–	–
Property, plant and equipment	3 218 685	3 443 615	3 443 615	3 336 910	3 443 615
Biological assets					
Living and non-living resources					
Heritage assets					
Intangible assets	296	2 827	2 827	296	2 827
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	**3 218 981**	**3 446 443**	**3 446 443**	**3 337 206**	**3 446 443**
TOTAL ASSETS	**3 527 775**	**3 665 935**	**3 665 935**	**3 649 763**	**3 665 935**
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	12 806	8 006	8 006	12 806	8 006
Consumer deposits	3 441	3 748	3 748	3 498	3 748
Trade and other payables from exchange transactions	148 140	86 356	86 356	66 518	86 356
Trade and other payables from non-exchange transactions	(0)	1 483	1 483	90 159	1 483
Provision	16 527	16 385	16 385	16 527	16 385
VAT	6 655	5 282	5 282	7 779	5 282
Other current liabilities	–	–	–	–	–
Total current liabilities	**187 569**	**121 261**	**121 261**	**197 286**	**121 261**
Non current liabilities					
Financial liabilities	(0)	–	–	(0)	–
Provision	34 976	30 536	30 536	34 976	30 536
Long term portion of trade payables	–	–	–	–	–
Other non-current liabilities	–	–	–	–	–
Total non current liabilities	**34 976**	**30 536**	**30 536**	**34 976**	**30 536**
TOTAL LIABILITIES	**222 545**	**151 797**	**151 797**	**232 262**	**151 797**
NET ASSETS	**3 305 231**	**3 514 138**	**3 514 138**	**3 417 501**	**3 514 138**
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)	3 305 231	3 514 138	3 514 138	3 417 501	3 514 138
Reserves and funds	–	–	–	–	–
Other	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**3 305 231**	**3 514 138**	**3 514 138**	**3 417 501**	**3 514 138**

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

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

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	–	–	–	–	–	–	–		–
Service charges	69 696	71 563	71 563	5 805	36 447	29 818	6 629	22%	71 563
Other revenue	1 507 396	70 300	70 300	104 974	848 340	29 292	819 049	2796%	70 300
Transfers and Subsidies - Operational	499 995	573 989	573 989	–	221 071	239 162	(18 091)	-8%	573 989
Transfers and Subsidies - Capital	341 906	293 458	293 458	–	191 000	122 274	68 726	56%	293 458
Interest	28 012	26 046	26 046	2 305	10 671	10 852	(182)	-2%	26 046
Dividends							–		
Payments									
Suppliers and employees	(971 403)	(677 355)	(677 355)	(81 386)	(474 202)	(282 231)	191 971	-68%	(677 355)
Interest	–	(54)	(54)	–	–	(23)	(23)	100%	(54)
Transfers and Subsidies							–		
NET CASH FROM/(USED) OPERATING ACTIVITIES	**1 475 602**	**357 947**	**357 947**	**31 697**	**833 327**	**149 145**	**(684 182)**	**-459%**	**357 947**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	–	–	–	–	474	–	474	#DIV/0!	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments							–		
Payments									
Capital assets	(349 075)	(346 012)	(346 012)	(30 903)	(118 105)	(144 172)	(26 066)	18%	(346 012)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(349 075)**	**(346 012)**	**(346 012)**	**(30 903)**	**(117 632)**	**(144 172)**	**(26 540)**	**18%**	**(346 012)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans							–		
Borrowing long term/refinancing							–		
Increase (decrease) in consumer deposits	(15)	569	569	–	21	237	(216)	-91%	569
Payments									
Repayment of borrowing	–	(2 400)	(2 400)	–	–	(1 000)	(1 000)	100%	(2 400)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(15)**	**(1 831)**	**(1 831)**	**–**	**21**	**(763)**	**(784)**	**103%**	**(1 831)**
NET INCREASE/ (DECREASE) IN CASH HELD	**1 126 512**	**10 105**	**10 105**	**794**	**715 716**	**4 210**			**10 105**
Cash/cash equivalents at beginning:	209 430	163 577	163 577	990 884	261 670	163 577			261 670
Cash/cash equivalents at month/year end:	1 335 942	173 682	173 682	991 678	977 386	167 787			271 775

PART 2 – SUPPORTING DOCUMENTATION

2.1 Debtors Analysis

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

Table 2.1.1: Debtors Age Analysis by Income Source

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

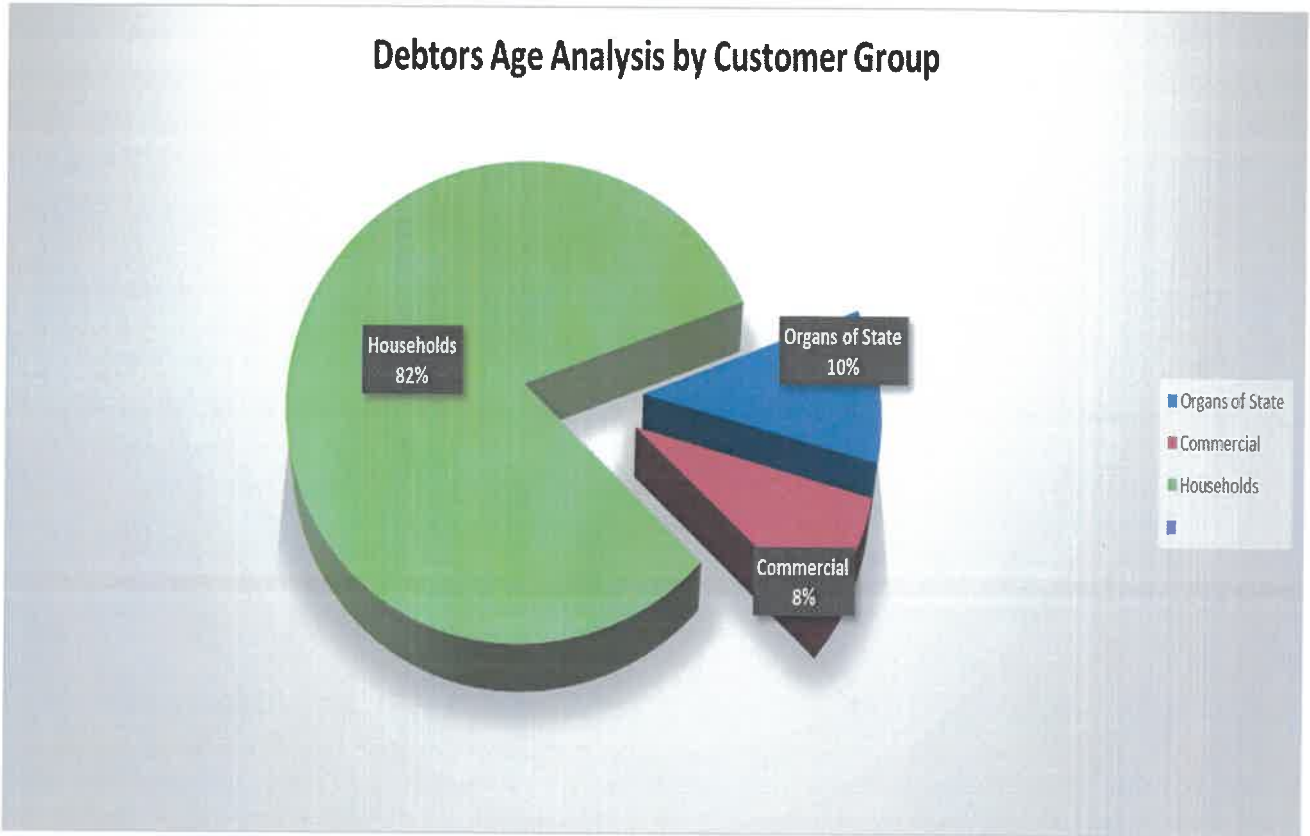
Description	Budget Year 2025/26									
R thousands	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	5 140	3 566	1 766	1 721	1 658	1 529	28 639	102 430	146 449	135 977
Trade and Other Receivables from Exchange Transactions - Electricity									–	–
Receivables from Non-exchange Transactions - Property Rates									–	–
Receivables from Exchange Transactions - Waste Water Management	2 008	1 393	690	672	648	597	11 188	40 015	57 212	53 121
Receivables from Exchange Transactions - Waste Management									–	–
Receivables from Exchange Transactions - Property Rental Debtors									–	–
Interest on Arrear Debtor Accounts	859	596	295	288	277	256	4 787	17 122	24 480	22 730
Recoverable unauthorised, irregular, fruitless and wasteful expenditure									–	–
Other									–	–
Total By Income Source	**8 007**	**5 555**	**2 751**	**2 681**	**2 583**	**2 382**	**44 615**	**159 567**	**228 141**	**211 828**
2024/25 - totals only	8275396	6248840	4274007	4131931	4185025	4496429	17433635	182307997	231 353	**212 555**
Debtors Age Analysis By Customer Group										
Organs of State	5 386	3 468	793	848	652	605	7 086	5 825	24 664	15 016
Commercial	821	424	297	236	311	222	4 359	11 051	17 720	16 178
Households	1 801	1 662	1 661	1 597	1 619	1 556	33 170	142 691	185 757	180 634
Other									–	–
Total By Customer Group	**8 007**	**5 555**	**2 751**	**2 681**	**2 583**	**2 382**	**44 615**	**159 567**	**228 141**	**211 828**

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 10%
- ✓ Business 8%



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

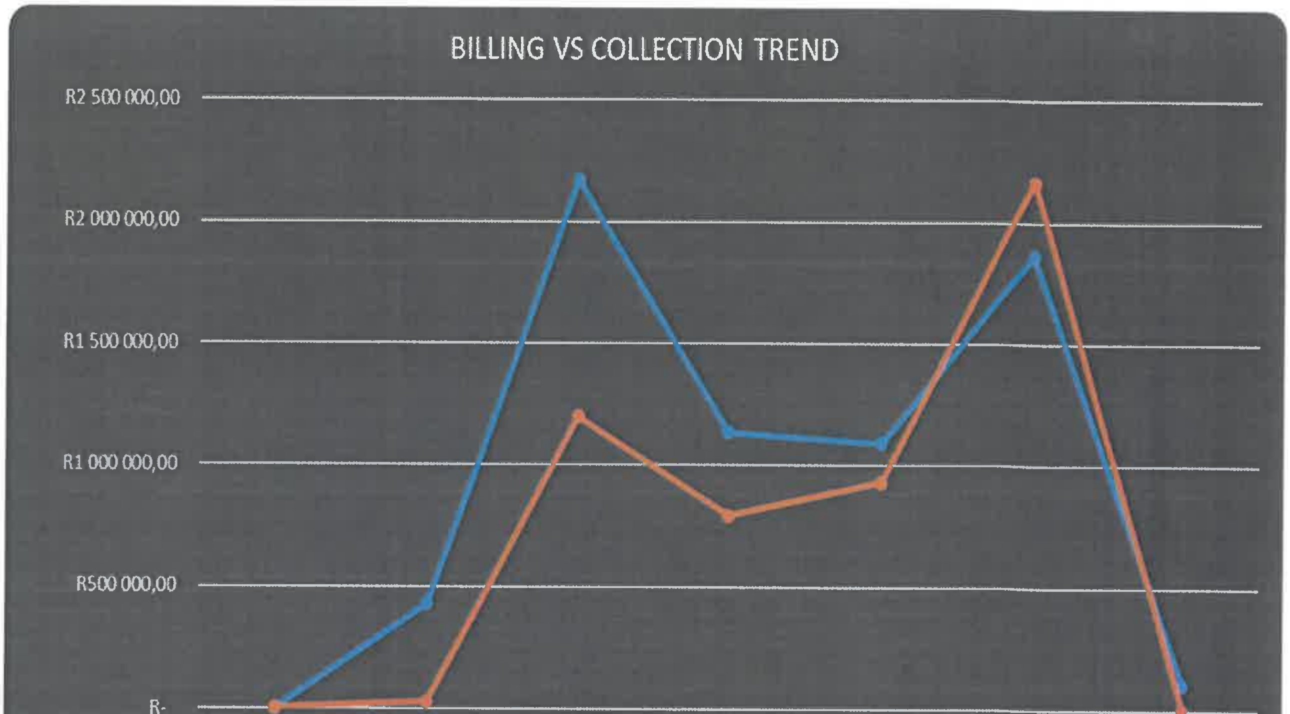
AREA	AMOUNT	NOVEMBER 2025	OCTOBER 2025
Unallocated receipts	R 31 927	1%	0%
Bhongweni	R 2 785	0%	0%
Shayamoya	R 28 046	1%	1%
Kokstad	R 1 198 086	23%	40%
Ixopo	R 792 056	15%	14%
NDZ	R 929 681	18%	24%
Umzimkulu	R 2 162 115	42%	21%
Fairview	R 2 068	0%	0%
TOTAL RECEIPTS INCL VAT	**R 5 146 763**	100%	100%

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 2025 is R5, 1million. The collection for prepaid in the month of November is R 1, 239,887. Total cash collected including prepaid for the month ending 30 November 2025 is R 6,386,651.

BILLING VS COLLECTION

Billing vs Collection trend for November 2025

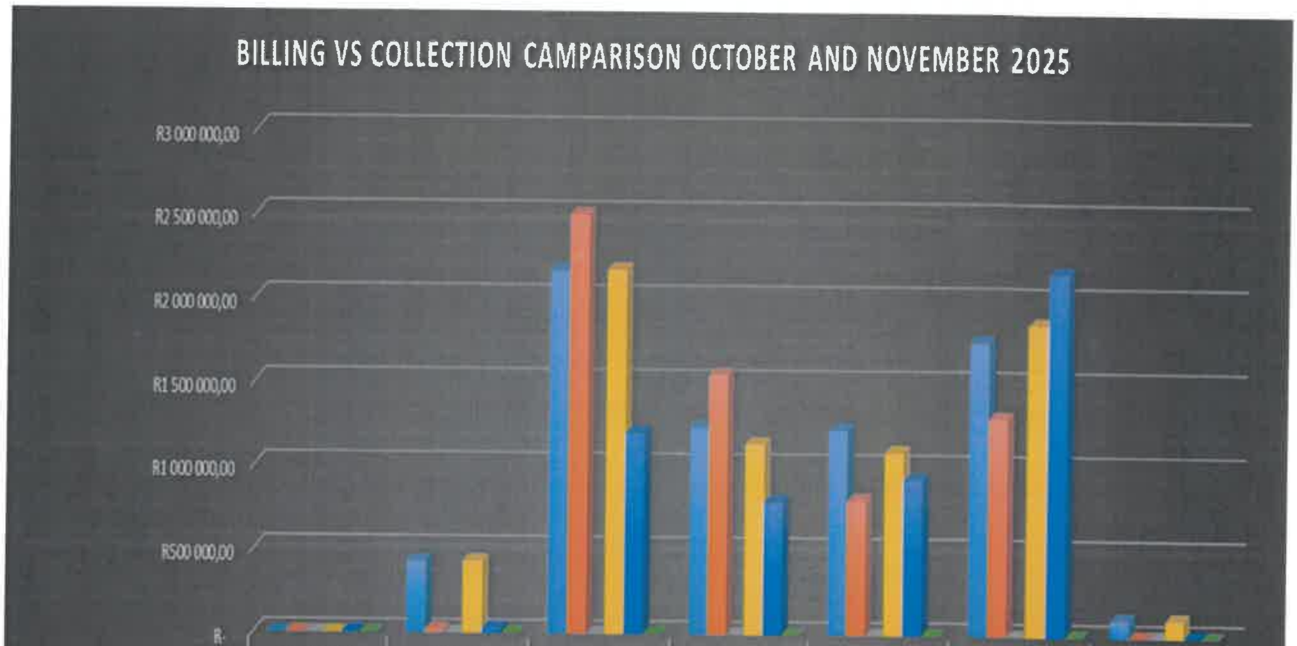
The chart that follows below shows the comparison between billing and collection trend for the period ending 30 November 2025



	BHONGWENI	SHAYAMOYA	KOKSTAD	IXOPO	NDZ	UMZIMKHULU	FAIRVIEW
BILLING	R-	R428 956,26	R2 169 924,37	R1 135 387,37	R1 089 382,70	R1 858 378,27	R105 494,83
COLLECTION	R2 785,00	R28 046,20	R1 198 085,82	R792 055,69	R929 680,80	R2 162 115,31	R2 067,50

BILLING VS COLLECTION (COMPARISON BETWEEN OCTOBER AND NOVEMBER 2025)

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



	BHONGWENI	SHAYAMOYA	KOKSTAD	IXOPO	NDZ	UMZIMKHULU	FAIRVIEW
OCTOBER 2025 BILLING	R-	R428 956,26	R2 164 760,46	R1 232 143,22	R1 221 344,43	R1 748 521,18	R105 494,83
OCTOBER 2025 COLLECTION	R2 120,00	R17 362,97	R2 500 112,45	R1 549 385,87	R803 224,31	R1 297 117,75	R1 855,46
%	0%	4%	115%	126%	66%	74%	2%
NOVEMBER 2025 BILLING	R-	R428 956,26	R2 169 924,37	R1 135 387,37	R1 089 382,70	R1 858 378,27	R105 494,83
NOVEMBER 2025 COLLECTION	R2 785,00	R28 046,20	R1 198 085,82	R792 055,69	R929 680,80	R2 162 115,31	R2 067,50
%	0%	7%	55%	70%	85%	116%	2%

Debtors age analysis per service

The municipality's total outstanding debtors amounted to R 228,140,538 as at 30 November 2025 compared with the R 226,033,083 as at 31 October 2025. Current debt represents 4% of the total outstanding debt compared with the 4% of October 2025; 30 days and older debt 2% compared with the 2% for October 2025; 60 days and older debt 1% compared with the 1% of October 2025; and 90 days 1% compared with the 1% of October 2025; 120 days to History and older 92% compared with the 92% for November 2025.

Current debt increased with R 2,107,455 to R 228,140,538 in the month ending 30 November compared with the R 226,033,083 as at 31 October 2025; 30 days + debt increased with R 1,645,974; 60 days + decreased with R 39,433; 90 days + debt increased with R 12,126 and 120 + days and older debt as at 30 November 2025 has increased with R 598,103 to R 209,146,625 compared with the R 208,548,723 for October 2025.

Debtors age analysis per debtor type

Business debtors owes the municipality R 17,179,616 (8%); Municipal debtors R 822,322 (0%); domestic debtors R 171,013,015 (75%); Government accounts R 23,804,188 (10%); Indigent debtors R 8,922,893 (4%); Deceased R 1,343,178 (1%) and other debtors R 5,055,326 (2%) of the total outstanding debt of R 228,140,538.

2.2 Creditors Analysis

Table SC presents the aged creditors as at 30 November 2025

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

Description R thousands	Budget Year 2024/25								
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type									
Bulk Electricity									–
Bulk Water									–
PAYE deductions									–
VAT (output less input)									–
Pensions / Retirement deductions									–
Loan repayments									–
Trade Creditors	1 257	36		1 031					2 324
Auditor General									–
Other									–
Medical Aid deductions									–
Total By Customer Type	1 257	36	–	1 031	–	–	–	–	2 324

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 2025.

Cash and Bank Balances (Investments)

Monthly budget statement- Investment Portfolio

CASH AND INVESTMENT REGISTER AS AT 30 NOVEMBER 2025

Investments by maturity Name of institution & investment ID R thousands	Period of Investment Yrs/Months	Type of Investment	Variable or Fixed interest rate	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Municipality								
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	65 605	329	(48 417)	–	17 517
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	56 956	233	(27 578)	–	29 611
FIRST NATIONAL BANK	M	ADMIN CALL	Fixed	11 584	106	(7 265)	–	4 425
FIRST NATIONAL BANK	M	FIXED DEPOSIT	Fixed	32 570	121	(10 929)	–	21 762
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	82	0	–	–	82
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	91 853	402	–	–	92 255
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	1 160	5	–	–	1 165
FIRST NATIONAL BANK	M	FIXED DEPOSIT	Fixed	1 304	6	–	–	1 309
FNB BANK	M	FIXED DEPOSIT	Fixed	54 682	647	–	–	55 329
STANDARD BANK	M	FIXED DEPOSIT	Fixed	59 296	420	–	–	59 716
FIRST NATIONAL BANK	M	CURRENT ACCOUNT	Fixed	4 570			9 400	13 970
Municipality sub-total				379 662	2 269	(94 190)	9 400	297 141
TOTAL INVESTMENTS AND INTEREST				379 662	2 269	(94 190)	9 400	297 141

2.4 Allocation and Grant receipts and Expenditure

Table SC 6 displays information relating to grant receipts.

DC43 Harry Gwala - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:									
Operating Transfers and Grants									
National Government:	534 708	573 989	573 989	6 736	234 038	239 162	(5 124)	-2,1%	573 989
Energy Efficiency and Demand Side Management Grant	–	–	–	–	–	–	–		–
Equitable Share	491 837	520 871	520 871	–	217 029	217 030	(1)	0,0%	520 871
Expanded Public Works Programme Integrated Grant	4 460	3 660	3 660	–	915	1 525	(610)	-40,0%	3 660
Integrated National Electrification Programme Grant	–	–	–	–	–	–	–		–
Local Government Financial Management Grant	1 200	1 300	1 300	44	219	542	(323)	-59,5%	1 300
Municipal Disaster Relief Grant	–	–	–	–	–	–	–		–
Municipal Infrastructure Grant	33 363	45 548	45 548	6 692	15 875	18 978	(3 103)	-16,4%	45 548
Rural Road Asset Management Systems Grant	2 498	2 610	2 610	–	–	1 088	(1 088)	-100,0%	2 610
Water Services Infrastructure Grant	1 350	–	–	–	–	–	–		–
Other transfers and grants [insert description]							–		
Provincial Government:	–	–	–	–	–	–	–		–
Capacity Building and Other Grants	–	–	–	–	–	–	–		–
Other transfers and grants [insert description]							–		
District Municipality:	–	23 000	23 000	–	–	9 583	(9 583)	-100,0%	23 000
Specify (Add grant description)	–	23 000	23 000	–	–	9 583	(9 583)	-100,0%	23 000
Other grant providers:	–	–	–	–	–	–	–		–
Chemical Industry Seta	–	–	–	–	–	–	–		–
Parent Municipality	–	–	–	–	–	–	–		–
Unspecified	–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	534 708	596 989	596 989	6 736	234 038	248 745	(14 707)	-5,9%	596 989
Capital Transfers and Grants									
National Government:	293 629	293 458	293 458	32 537	86 519	122 274	(35 755)	-29,2%	293 458
Integrated National Electrification Programme Grant	–	–	–	–	–	–	–		–
Municipal Infrastructure Grant	194 979	193 458	193 458	17 033	41 584	80 608	(39 024)	-48,4%	193 458
Neighbourhood Development Partnership Grant	–	–	–	–	–	–	–		–
Regional Bulk Infrastructure Grant	–	–	–	–	–	–	–		–
Rural Road Asset Management Systems Grant	–	–	–	–	–	–	–		–
Water Services Infrastructure Grant	98 650	100 000	100 000	15 504	44 935	41 667	3 268	7,8%	100 000
Provincial Government:	24 064	–	–	–	–	–	–		–
Infrastructure Grant	24 064	–	–	–	–	–	–		–
District Municipality:	–	–	–	–	–	–	–		–
Specify (Add grant description)	–	–	–	–	–	–	–		–
Other grant providers:	–	–	–	–	–	–	–		–
[insert description]							–		
Human Settlement Re-development Programme	–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	317 693	293 458	293 458	32 537	86 519	122 274	(35 755)	-29,2%	293 458
TOTAL RECEIPTS OF TRANSFERS & GRANTS	852 401	890 447	890 447	39 273	320 557	371 020	(50 463)	-13,6%	890 447

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

Table SC7 track the expenditure on Conditional grant funding.

DC43 Harry Gwala - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	610 209	658 649	658 649	46 873	221 761	274 439	(52 678)	-19,2%	658 649
Energy Efficiency and Demand Side Management Grant	–	–	–	–	–	–	–		–
Equitable Share	569 649	600 318	600 318	44 575	201 737	250 134	(48 397)	-19,3%	600 318
Expanded Public Works Programme Integrated Grant	5 270	8 988	8 988	833	3 749	3 745	4	0,1%	8 988
Local Government Financial Management Grant	1 129	1 120	1 120	44	258	467	(208)	-44,6%	1 120
Municipal Disaster Relief Grant	–	–	–	–	–	–	–		–
Municipal Infrastructure Grant	30 815	45 613	45 613	591	15 187	19 006	(3 819)	-20,1%	45 613
Rural Road Asset Management Systems Grant	2 172	2 610	2 610	829	829	1 088	(259)	-23,8%	2 610
Water Services Infrastructure Grant	1 174	–	–	–	–	–	–		–
Provincial Government:	–	228	228	–	–	95	(95)	-100,0%	228
Capacity Building and Other Grants	–	228	228	–	–	95	(95)	-100,0%	228
District Municipality:	–	4 869	4 869	–	–	2 029	(2 029)	-100,0%	4 869
Specify (Add grant description)	–	4 869	4 869	–	–	2 029	(2 029)	-100,0%	4 869
Other grant providers:	–	–	–	–	–	–	–		–
Chemical Industry Seta	–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:	610 209	663 747	663 747	46 873	221 761	276 563	(54 802)	-19,8%	663 747
Capital expenditure of Transfers and Grants									
National Government:	255 079	259 997	258 997	28 620	103 884	107 916	(4 032)	-3,7%	258 997
Local Government Financial Management Grant	–	4 816	3 816	605	605	1 590	(985)	-61,9%	3 816
Municipal Infrastructure Grant	169 198	168 224	168 224	14 842	51 002	70 094	(19 091)	-27,2%	168 224
Regional Bulk Infrastructure Grant	–	–	–	–	–	–	–		–
Water Services Infrastructure Grant	85 882	86 957	86 957	13 172	52 277	36 232	16 045	44,3%	86 957
Provincial Government:	20 926	–	–	–	–	–	–		–
Infrastructure Grant	20 926	–	–	–	–	–	–		–
District Municipality:	–	150	150	–	–	63	(63)	-100,0%	150
Specify (Add grant description)	–	150	150	–	–	63	(63)	-100,0%	150
Other grant providers:	–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants	276 005	260 147	259 147	28 620	103 884	107 978	(4 094)	-3,8%	259 147
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	886 214	923 894	922 894	75 492	325 645	384 541	(58 896)	-15,3%	922 894

2.5 Councillor and Staff Benefits

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

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

Summary of Employee and Councillor remuneration R thousands	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	5 095	5 349	5 349	428	2 267	2 229	38	2%	5 349
Pension and UIF Contributions	84	56	56	–	12	24	(12)	-50%	56
Medical Aid Contributions	2	3	3	–	(3)	1	(4)	-291%	3
Cellphone Allowance	518	545	545	43	216	227	(11)	-5%	545
Other benefits and allowances	1 881	2 105	2 105	165	879	877	2	0%	2 105
Sub Total - Councillors	**7 581**	**8 059**	**8 059**	**637**	**3 371**	**3 358**	**13**	**0%**	**8 059**
% increase		**6,3%**	**6,3%**						**6,3%**
Senior Managers of the Municipality									
Basic Salaries and Wages	5 145	5 710	5 779	363	1 806	2 404	(599)	-25%	5 779
Pension and UIF Contributions	–	4	4	–	–	2	(2)	-100%	4
Medical Aid Contributions	48	54	54	4	20	22	(2)	-10%	54
Performance Bonus	69	166	166	–	69	69	0	0%	166
Motor Vehicle Allowance	1 235	1 240	1 273	102	472	529	(57)	-11%	1 273
Cellphone Allowance	109	126	126	8	39	53	(14)	-26%	126
Housing Allowances	456	418	418	21	122	174	(52)	-30%	418
Other benefits and allowances	303	328	338	20	103	140	(37)	-27%	338
Payments in lieu of leave	85	109	109	–	93	46	47	103%	109
Sub Total - Senior Managers of Municipality	**7 449**	**8 156**	**8 267**	**518**	**2 723**	**3 439**	**(715)**	**-21%**	**8 267**
% increase		**9,5%**	**11,0%**						**11,0%**
Other Municipal Staff									
Basic Salaries and Wages	158 894	177 508	178 113	13 997	70 058	74 182	(4 124)	-6%	178 113
Pension and UIF Contributions	24 041	26 745	26 851	2 070	10 525	11 183	(658)	-6%	26 851
Medical Aid Contributions	11 462	14 199	14 243	966	4 934	5 932	(998)	-17%	14 243
Overtime	24 078	7 174	7 199	1 910	10 359	2 998	7 360	245%	7 199
Performance Bonus	11 323	12 138	12 120	750	5 093	5 051	42	1%	12 120
Motor Vehicle Allowance	9 371	21 865	20 750	697	3 472	8 705	(5 233)	-60%	20 750
Cellphone Allowance	1 131	1 187	1 198	99	472	499	(27)	-5%	1 198
Housing Allowances	647	679	679	54	275	283	(8)	-3%	679
Other benefits and allowances	5 530	6 437	6 565	460	2 350	2 729	(379)	-14%	6 565
Payments in lieu of leave	1 756	2 329	2 329	300	834	970	(136)	-14%	2 329
Long service awards	642	1 205	1 205	132	630	502	128	26%	1 205
Post-retirement benefit obligations	5 225	–	–	–	–	–	–		–
Acting and post related allowance	207	376	476	18	103	193	(90)	-47%	476
Sub Total - Other Municipal Staff	**254 308**	**271 841**	**271 729**	**21 454**	**109 105**	**113 227**	**(4 122)**	**-4%**	**271 729**
% increase		**6,9%**	**6,9%**						**6,9%**
Total Parent Municipality	**269 338**	**288 056**	**288 056**	**22 609**	**115 200**	**120 024**	**(4 825)**	**-4%**	**288 056**
		6,9%	**6,9%**						**6,9%**
Unpaid salary, allowances & benefits in arrears:									
Board Members of Entities									
Basic Salaries and Wages	–	320	320	–	–	133	(133)	-100%	320
In kind benefits							–		
Sub Total - Executive members Board	**–**	**320**	**320**	**–**	**–**	**133**	**(133)**	**-100%**	**320**
% increase		**#DIV/0!**	**#DIV/0!**						**#DIV/0!**
Other Staff of Entities									
Basic Salaries and Wages	–	9 108	9 108	–	–	3 795	(3 795)	-100%	9 108
Pension and UIF Contributions	–	1 165	1 165	–	–	486	(486)	-100%	1 165
Medical Aid Contributions	–	418	418	–	–	174	(174)	-100%	418
Overtime	–	–	–	–	–	–	–		–
Performance Bonus	–	429	429	–	–	179	(179)	-100%	429
Payments in lieu of leave	–	153	153	–	–	64	(64)	-100%	153
Acting and post related allowance	–	132	132	–	–	55	(55)	-100%	132
In kind benefits							–		
Sub Total - Other Staff of Entities	**–**	**11 405**	**11 405**	**–**	**–**	**4 752**	**(4 752)**	**-100%**	**11 405**
% increase		**#DIV/0!**	**#DIV/0!**						**#DIV/0!**
Total Municipal Entities	**–**	**11 725**	**11 725**	**–**	**–**	**4 885**	**(4 885)**	**-100%**	**11 725**
TOTAL SALARY, ALLOWANCES & BENEFITS	**269 338**	**299 781**	**299 781**	**22 609**	**115 200**	**124 910**	**(9 710)**	**-8%**	**299 781**
% increase		**11,3%**	**11,3%**						**11,3%**
TOTAL MANAGERS AND STAFF	**261 756**	**291 401**	**291 401**	**21 973**	**111 829**	**121 418**	**(9 590)**	**-8%**	**291 401**

2.6 Material Variances to the SDBIP

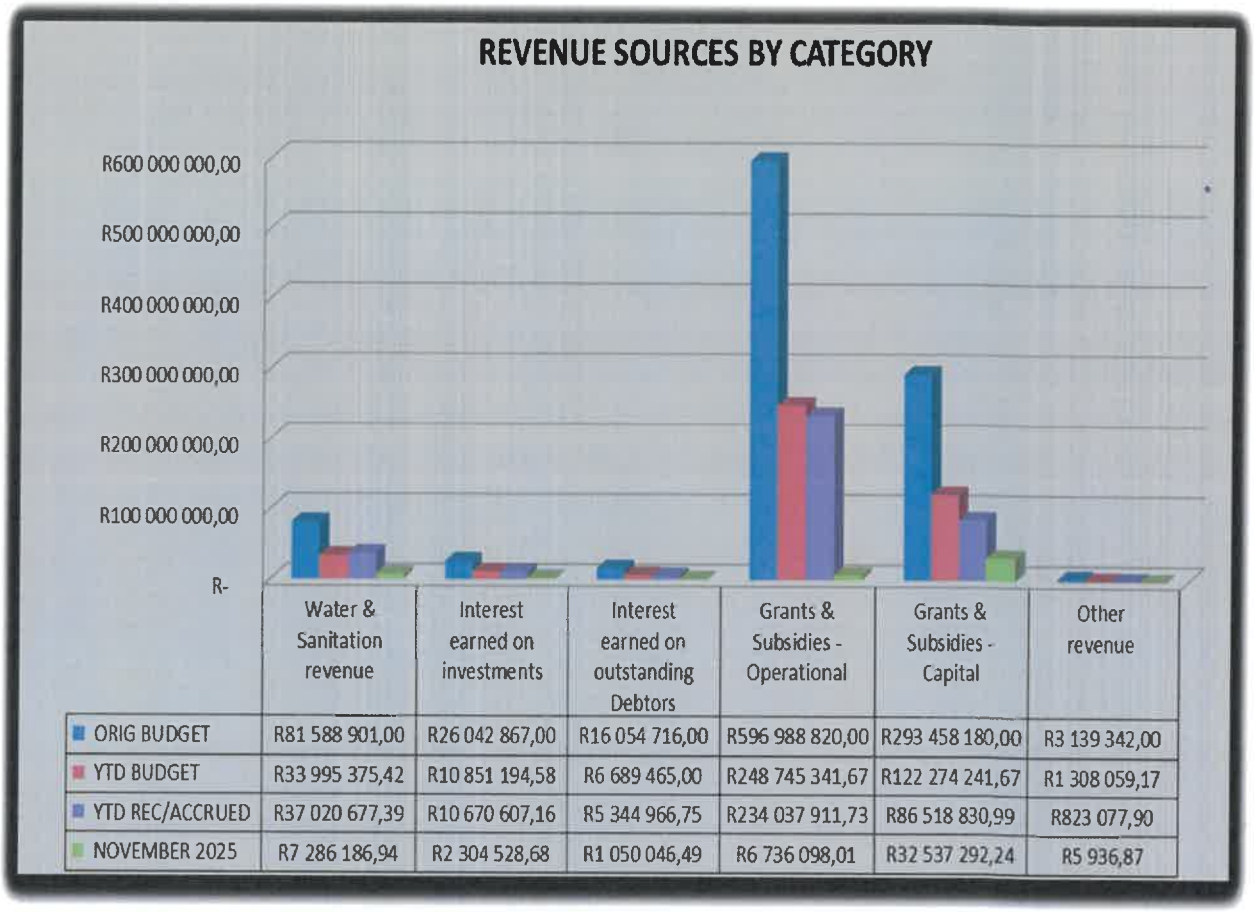
The following section analyses material variances between the actual targets as at 30 November 2025 and the budget for the same period. This report analyses each major component under following headings;

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

REVENUE

The chart displays a comparison between the 202526 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 revenue	Interest earned on investments	Interest earned on outstanding Debtors	Grants & Subsidies - Operational	Grants & Subsidies - Capital	Other revenue
ORIG BUDGET	R81 588 901,00	R26 042 867,00	R16 054 716,00	R596 988 820,00	R293 458 180,00	R3 139 342,00
YTD BUDGET	R33 995 375,42	R10 851 194,58	R6 689 465,00	R248 745 341,67	R122 274 241,67	R1 308 059,17
YTD REC/ACCRUED	R37 020 677,39	R10 670 607,16	R5 344 966,75	R234 037 911,73	R86 518 830,99	R823 077,90
NOVEMBER 2025	R7 286 186,94	R2 304 528,68	R1 050 046,49	R6 736 098,01	R32 537 292,24	R5 936,87

Water & Sanitation Charges

The year to date **actual** water & sanitation charges **(billing)** as at 30 November 2025 was R37million against a year to date **budget** of R33, 9million which is 109 per cent of year to date budget.

Interest Earned on External Investments

The interest earned on external investments year to date actual is R10, 6m against year to budget of R10, 8m representing performance of 98 per cent of the year to date budget.

Transfers Recognised - Operational

The operational grants revenue of R234million against a year to date budget of R248, 7million is largely attributable to the YTD equitable share received.

Transfers Recognised – Capital

The total capital budget for the current year amounts to R293, 4million. The YTD expenditure on capital amounts to R86, 5million, or 71% of the planned expenditure. Capital expenditure is mainly funded by means of National grants.

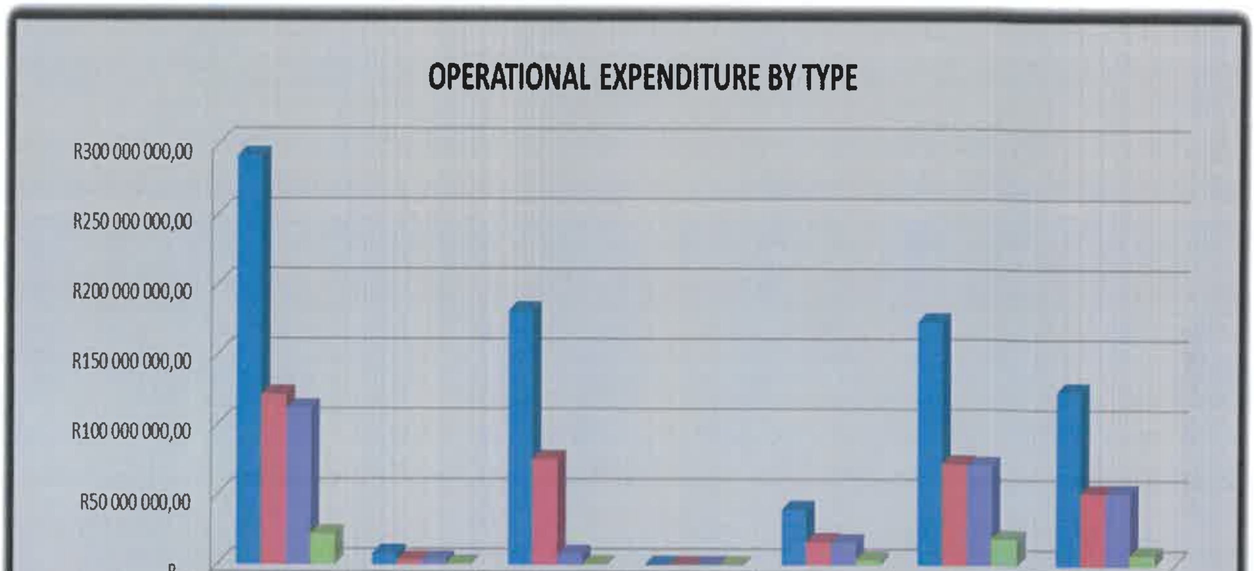
Other Revenue

The YTD performance of other revenue is R 823 078 against YTD budget of R 1, 3million which is made up of tender documents, clearance certificates etc.

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: 2025/26 financial year Opex



	Employee related costs	Remuneration of councillors	Depreciation & Debt impairment	Finance charges	Inventory Consumed	Contracted services	Other expenditure
ORIG BUDGET	R291 721 201,00	R8 059 321,00	R181 535 951,00	R54 200,00	R39 635 122,00	R173 856 043,00	R124 312 473,00
YTD BUDGET	R121 550 500,42	R3 358 050,42	R75 639 979,58	R22 583,33	R16 514 634,17	R72 440 017,92	R51 796 863,75
YTD EXP	R111 828 521,94	R3 371 096,62	R7 781 221,99	R-	R15 786 480,41	R71 487 834.19	R51 890 683,18
NOVEMBER 2025	R21 972 538,14	R636 542,80	R446 151,94	R-	R3 585 033,73	R18 967 242,01	R7 960 959,13

Employee Related Costs

The YTD actual for employee related costs is R111, 8million against a YTD budget of R121, 5million which is 92% of the YTD budget.

Remuneration of Councillors

The remuneration of councillor's year to date expenditure is at R3, 3m against a YTD budget of R3, 3m representing 100% of the year to date budget.

Finance Charges

The YTD budget for finance charges is R22 583. There was no movement in the month ending November 2025.

Inventory Consumed

The inventory consumed has the original budget of R39, 6m. The year to date expenditure for inventory is R15, 7m against a YTD budget of R16, 5million representing 96 per cent expenditure of the year to date budget.

Contracted Services

The original budget for contracted services is R 173, 8milllion. The year to date expenditure for Contracted Services is R71, 4m against a YTD budget of R72, 4million representing 99 per cent of planned expenditure.

Other Expenditure

The YTD budget for operational costs was at R51, 8milllion against a YTD expenditure of R 51, 7million or 100 per cent and expenditure for the month of November 2025 is R 7, 9million.

Performance assessment

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

Actual and revised targets for cash receipts

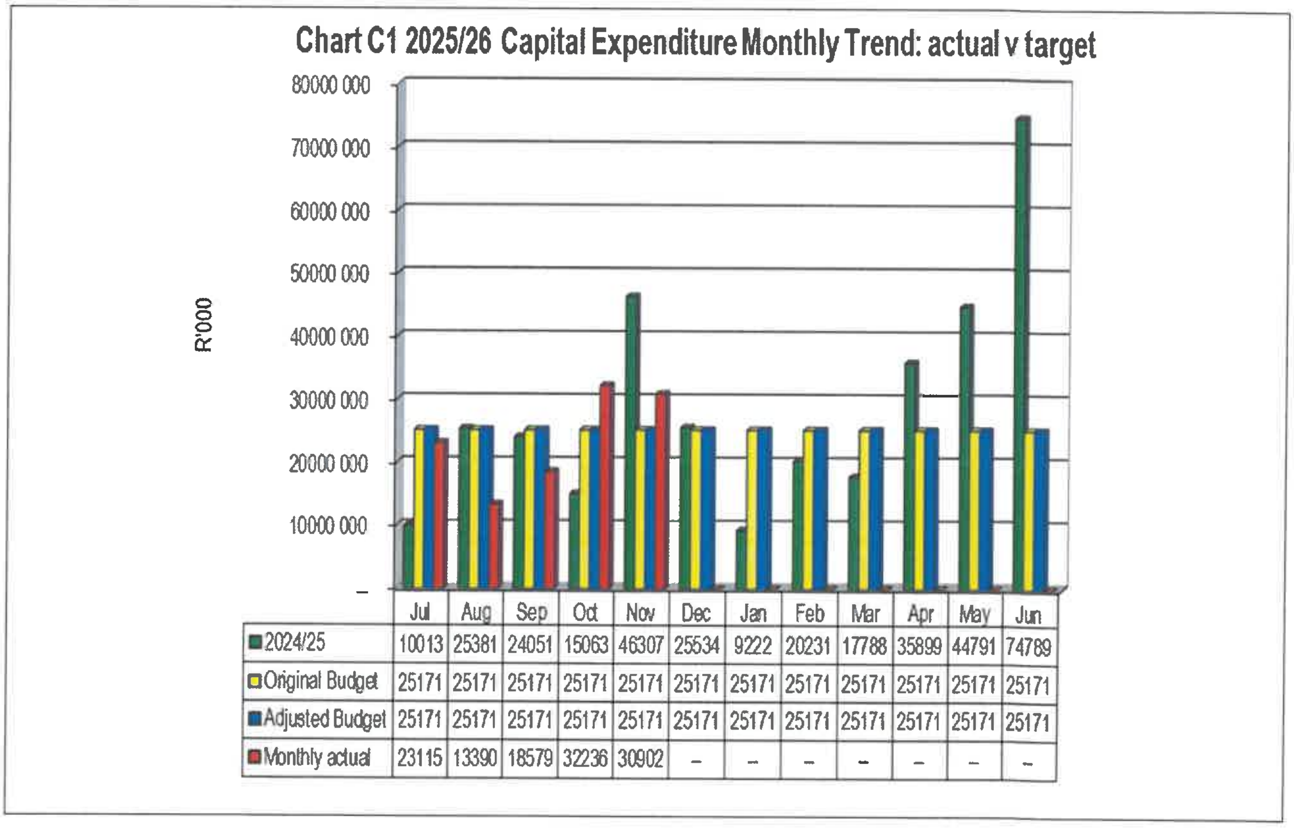
DC43 Harry Gwala - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M05 November

Description	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
R thousands	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 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash Receipts By Source															
Property rates	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Electricity revenue												–			
Service charges - Water revenue	7 805	7 227	6 114	5 841	5 215	4 969	4 969	4 969	4 969	4 969	4 969	(2 386)	59 632	65 452	69 379
Service charges - Waste Water Management	978	858	974	845	590	994	994	994	994	994	994	1 721	11 932	12 920	13 695
Interest earned - external investments	1 964	2 029	2 202	2 172	2 305	2 170	2 170	2 170	2 170	2 170	2 170	2 352	26 046	27 586	29 242
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received												–			
Fines, penalties and forfeits	200	–	(24)	–	(4)	137	137	137	137	137	137	650	1 643	–	–
Licences and permits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services												–			
Transfers and Subsidies - Operational	217 029	4 042	–	–	–	47 832	47 832	47 832	47 832	47 832	47 832	65 923	573 989	606 254	633 881
Other revenue	305 425	79 037	213 838	144 891	104 978	5 721	5 721	5 721	5 721	5 721	5 721	(813 840)	68 657	71 098	66 402
Cash Receipts by Source	**533 401**	**93 194**	**223 103**	**153 748**	**113 083**	**61 825**	**61 825**	**61 825**	**61 825**	**61 825**	**61 825**	**(745 580)**	**741 898**	**783 310**	**812 599**
Other Cash Flows by Source												–			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	90 000	–	71 000	30 000	–	24 455	24 455	24 455	24 455	24 455	24 455	(44 271)	293 458	325 980	341 871
Proceeds on Disposal of Fixed and Intangible Assets	–	474	–	–	–	–	–	–	–	–	–	(474)	–	–	–
Increase (decrease) in consumer deposits	19	2	–	–	–	47	47	47	47	47	47	264	569	569	569
VAT Control (receipts)	–	–	7 914	6 378	9 743	7 646	7 646	7 646	7 646	7 646	7 646	21 844	91 758	91 758	91 758
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments												–			
Total Cash Receipts by Source	**623 420**	**93 669**	**302 017**	**190 126**	**122 826**	**93 974**	**93 974**	**93 974**	**93 974**	**93 974**	**93 974**	**(768 217)**	**1 127 684**	**1 201 617**	**1 246 797**
Cash Payments by Type												–			
Employee related costs	23 483	12 404	33 171	13 112	13 144	24 212	24 212	24 212	24 212	24 212	24 212	49 957	290 541	305 719	318 018
Remuneration of councillors	357	337	339	458	332	672	672	672	672	672	672	2 207	8 059	8 482	8 928
Interest	–	–	–	–	–	5	5	5	5	5	5	27	54	57	16
Acquisitions - water & other inventory	–	–	–	–	–	2 819	2 819	2 819	2 819	2 819	2 819	16 914	33 828	35 858	38 009
Contracted services	–	–	–	–	–	14 813	14 813	14 813	14 813	14 813	14 813	88 876	177 752	195 927	207 775
Other expenditure	109 972	50 223	53 119	87 917	67 459	13 098	13 098	13 098	13 098	13 098	13 098	(290 104)	157 174	163 776	140 125
Cash Payments by Type	**133 812**	**62 964**	**86 629**	**101 487**	**80 934**	**55 617**	**55 617**	**55 617**	**55 617**	**55 617**	**55 617**	**(132 122)**	**667 409**	**709 819**	**712 871**
Other Cash Flows/Payments by Type															
Capital assets	23 116	13 391	18 579	32 117	30 903	28 834	28 834	28 834	28 834	28 834	28 834	54 901	346 012	371 355	388 819
Repayment of borrowing	–	–	–	–	–	200	200	200	200	200	200	1 200	2 400	2 400	2 400
Other Cash Flows/Payments	308	375	3 802	3 437	452	833	833	833	833	833	833	(3 376)	10 000	13 000	14 200
Total Cash Payments by Type	**157 236**	**76 730**	**109 011**	**137 041**	**112 289**	**85 485**	**85 485**	**85 485**	**85 485**	**85 485**	**85 485**	**(79 397)**	**1 025 821**	**1 096 574**	**1 118 291**
NET INCREASE/(DECREASE) IN CASH HELD	**466 184**	**16 939**	**193 006**	**53 085**	**10 537**	**8 489**	**8 489**	**8 489**	**8 489**	**8 489**	**8 489**	**(688 820)**	**101 863**	**105 044**	**128 507**
Cash/cash equivalents at the month/year beginning:	261 670	727 854	744 792	937 799	990 884	1 001 421	1 009 910	1 018 398	1 026 887	1 035 376	1 043 864	1 052 353	261 670	363 533	468 577
Cash/cash equivalents at the month/year end:	727 854	744 792	937 799	990 884	1 001 421	1 009 910	1 018 398	1 026 887	1 035 376	1 043 864	1 052 353	363 533	363 533	468 577	597 083

Capital Expenditure Trend

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

Month R thousands	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	10 014	25 172	25 172	23 116	23 116	25 172	2 056	8,2%	8%
August	25 382	25 172	25 172	13 391	13 391	50 343	36 952	73,4%	4%
September	24 052	25 172	25 172	18 579	18 579	75 515	56 936	75,4%	6%
October	15 064	25 172	25 172	32 236	32 236	100 687	68 451	68,0%	11%
November	46 308	25 172	25 172	30 903	30 903	125 858	94 955	75,4%	10%
December	25 534	25 172	25 172	–	–	151 030	151 030	100,0%	0%
January	9 222	25 172	25 172	–	–	176 202	176 202	100,0%	0%
February	20 231	25 172	25 172	–	–	201 373	201 373	100,0%	0%
March	17 788	25 172	25 172	–	–	226 545	226 545	100,0%	0%
April	35 899	25 172	25 172	–	–	251 717	251 717	100,0%	–
May	44 791	25 172	25 172	–	–	276 888	276 888	100,0%	–
June	74 789	25 171	25 171	–	–	302 060	302 060	100,0%	–
Total Capital expenditure	**349 075**	**302 060**	**302 060**	**118 225**					



Capital Expenditure on New Assets by Asset Class

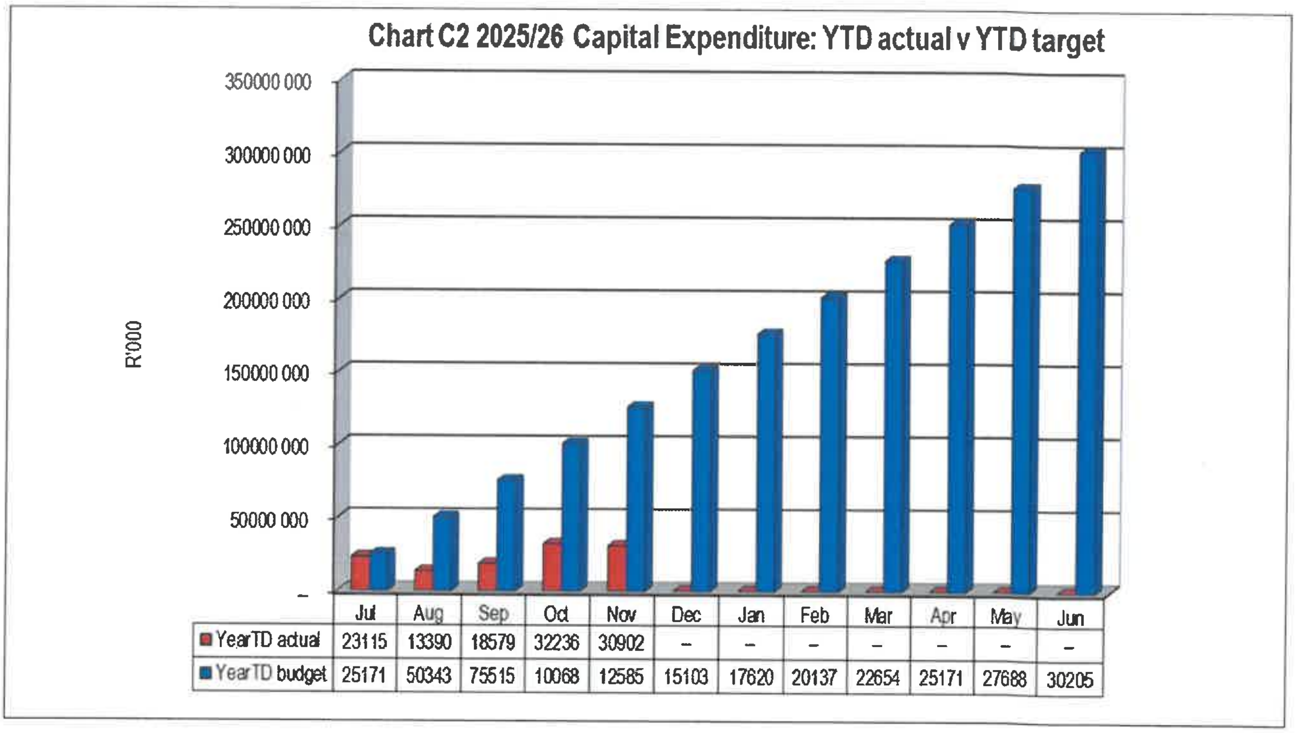
DC43 Harry Gwala - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November

Description R thousands	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	**299 786**	**240 171**	**239 869**	**27 896**	**109 292**	**100 150**	(9 142)	-9,1%	**239 869**
Roads Infrastructure	–	–	–	–	–	–	–		–
Capital Spares							–		
Water Supply Infrastructure	279 731	239 910	236 240	27 896	108 007	99 293	(8 714)	-8,8%	236 240
Dams and Weirs	33 386	53 150	52 366	5 926	18 890	21 904	3 013	13,8%	52 366
Boreholes	14 333	–	621	460	460	78	(383)	-493,1%	621
Reservoirs	–	435	435	–	–	181	181	100,0%	435
Pump Stations	32 805	87	2 387	–	–	324	324	100,0%	2 387
Water Treatment Works	–	3 300	–	–	–	963	963	100,0%	–
Bulk Mains	82 290	59 807	55 686	9 829	46 629	24 161	(22 467)	-93,0%	55 686
Distribution	116 917	123 131	124 745	11 681	42 027	51 683	9 655	18,7%	124 745
Distribution Points							–		
PRV Stations							–		
Capital Spares	–	–	–	–	–	–	–		–
Sanitation Infrastructure	20 055	261	3 629	–	1 285	857	(428)	-49,9%	3 629
Pump Station	1 234	87	87	–	–	36	36	100,0%	87
Reticulation	18 821	174	3 542	–	1 285	821	(464)	-56,6%	3 542
Waste Water Treatment Works	–	–	–	–	–	–	–		–
Other assets	**2 310**	**8 901**	**8 901**	–	**625**	**3 709**	**3 084**	**83,1%**	**8 901**
Operational Buildings	1 268	6 901	6 901	–	625	2 876	2 250	78,3%	6 901
Municipal Offices	1 268	6 901	6 901	–	625	2 876	2 250	78,3%	6 901
Pay/Enquiry Points							–		
Capital Spares							–		
Housing	1 042	2 000	2 000	–	–	833	833	100,0%	2 000
Staff Housing	1 042	2 000	2 000	–	–	833	833	100,0%	2 000
Social Housing							–		
Capital Spares							–		
Intangible Assets	–	**955**	**955**	–	–	**398**	**398**	100,0%	**955**
Servitudes							–		
Licences and Rights	–	955	955	–	–	398	398	100,0%	955
Water Rights							–		
Effluent Licenses							–		
Solid Waste Licenses							–		
Computer Software and Applications	–	955	955	–	–	398	398	100,0%	955
Computer Equipment	**2 029**	**2 859**	**2 849**	**40**	**209**	**1 190**	**981**	82,4%	**2 849**
Computer Equipment	2 029	2 859	2 849	40	209	1 190	981	82,4%	2 849
Furniture and Office Equipment	**2 178**	**5 288**	**5 298**	**39**	**1 924**	**2 205**	**280**	12,7%	**5 298**
Furniture and Office Equipment	2 178	5 288	5 298	39	1 924	2 205	280	12,7%	5 298
Machinery and Equipment	**4 767**	**2 360**	**2 360**	**436**	**491**	**983**	**492**	50,1%	**2 360**
Machinery and Equipment	4 767	2 360	2 360	436	491	983	492	50,1%	2 360
Total Capital Expenditure on new assets	**311 070**	**260 534**	**260 232**	**28 411**	**112 542**	**108 635**	**(3 907)**	-3,6%	**260 232**

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 - M05

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	23 573	9 503	8 805	814	814	3 756	2 942	78,3%	8 805
Roads Infrastructure	–	–	–	–	–	–	–		–
Capital Spares							–		
Water Supply Infrastructure	21 914	7 764	7 764	–	–	3 235	3 235	100,0%	7 764
Bulk Mains	–	–	–	–	–	–	–		–
Distribution	21 914	7 764	7 764	–	–	3 235	3 235	100,0%	7 764
Distribution Points	–	–	–	–	–	–	–		–
PRV Stations							–		
Capital Spares							–		
Sanitation Infrastructure	1 658	1 739	1 041	814	814	521	(293)	-56,2%	1 041
Pump Station							–		
Reticulation	–	–	–	–	–	–	–		–
Waste Water Treatment Works	1 658	1 739	1 041	814	814	521	(293)	-56,2%	1 041
Outfall Sewers							–		
Other assets	–	3 874	3 874	131	131	1 614	1 483	91,9%	3 874
Operational Buildings	–	3 874	3 874	131	131	1 614	1 483	91,9%	3 874
Municipal Offices	–	3 874	3 874	131	131	1 614	1 483	91,9%	3 874
Transport Assets	6 841	8 595	9 595	605	1 405	3 706	2 301	62,1%	9 595
Transport Assets	6 841	8 595	9 595	605	1 405	3 706	2 301	62,1%	9 595
Total Capital Expenditure on renewal of existing assets	30 413	21 973	22 274	1 550	2 350	9 076	6 727	74,1%	22 274



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 - M05

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	**35 932**	**40 241**	**39 241**	**5 660**	**15 751**	**16 642**	891	**5,4%**	**39 241**
Roads Infrastructure	–	–	–	–	–	–	–		–
Capital Spares							–		
Water Supply Infrastructure	35 932	40 241	39 241	5 660	15 751	16 642	891	**5,4%**	39 241
Dams and Weirs							–		
Boreholes							–		
Reservoirs	21 341	20 650	20 650	1 295	9 016	8 604	(412)	**-4,8%**	20 650
Pump Stations	8 961	9 473	9 473	1 257	3 142	3 947	805	**20,4%**	9 473
Water Treatment Works							–		
Bulk Mains							–		
Distribution							–		
Distribution Points							–		
PRV Stations							–		
Capital Spares	5 629	10 118	9 118	3 109	3 593	4 091	498	**12,2%**	9 118
Sanitation Infrastructure	–	–	–	–	–	–	–		–
Community Assets	**77**	**273**	**273**	**–**	**20**	**114**	**94**	**82,8%**	**273**
Community Facilities	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	77	273	273	–	20	114	94	**82,8%**	273
Indoor Facilities	77	273	273	–	20	114	94	82,8%	273
Outdoor Facilities							–		
Capital Spares							–		
Other assets	**3 939**	**4 269**	**3 949**	**2**	**212**	**1 739**	**1 527**	**87,8%**	**3 949**
Operational Buildings	3 939	4 269	3 949	2	212	1 739	1 527	**87,8%**	3 949
Municipal Offices	3 939	4 269	3 949	2	212	1 739	1 527	87,8%	3 949
Pay/Enquiry Points							–		
Computer Equipment	**41**	**77**	**77**	**–**	**–**	**32**	**32**	100,0%	**77**
Computer Equipment	41	77	77	–	–	32	32	100,0%	77
Transport Assets	**478**	**332**	**332**	**–**	**0**	**138**	**138**	99,9%	**332**
Transport Assets	478	332	332	–	0	138	138	99,9%	332
Total Repairs and Maintenance Expenditure	**40 466**	**45 192**	**43 872**	**5 662**	**15 983**	**18 665**	**2 682**	**14,4%**	**43 872**

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 2025 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: Gamakulu Ma'art Sineke

Municipal Manager of: Harry Gwala District Municipality

Signed__________________

Date 11/12/2025.