

COUNCIL

REPORT TO COUNCIL ON SECTION 52(d) OF THE MUNICIPAL FINANCE MANAGEMENT ACT (MFMA)

Date : 09 January 2023

Levels : 1st Level: Council –

1. Author : CFO

2. PURPOSE

Report to council on section 52(d) of the Municipal Finance management act (MFMA) for 2022/2023 Quarter Two

3. LEGAL / STATUTORY REQUIREMENTS

Municipal Finance Management Act

4. AUTHORITY

Council

5. BACKGROUND AND REASONING

The purpose of this report is firstly to comply with section 52(d) of the Municipal Finance Management Act (MFMA), by submission of a report to the Council on the implementation

of the budget. The report provides a quarterly overview of the financial performance of the municipality, whilst it also provides a monitoring tool for Council on the non-financial indicators which is part of the service delivery and budget implementation plan.

The reports' strategic objective is to ensure good governance, provide a monitor tool for financial viability as well as to provide Council with the necessary information to make informed decisions.

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MUNICIPALITY

From the Office of the Municipal Manager

EXTRACT FROM THE MINUTES OF THE COUNCIL MEETING HELD AT 10H00 ON THE 24TH JANUARY 2023, AT SOWETO HALL, MORNINGSIDE.

RESOLUTION NO : CBTO02/23

AGENDA ITEM/SUBJECT : REPORT ON SECTION 52(d) OF THE MUNICIPAL FINANCE MANAGEMENT ACT (MFMA)

Council at its meeting held on the 24th January 2023 considered the above matter. Following discussion, it was

RESOLVED AS FOLLOWS:

- i) THAT Council note of the Provisional Finance Management Report (MFMA Section 52 report) for the quarter ending 31 December 2022, on the implementation of the budget and the financial state of affairs of the Municipality,*
- ii) THAT Council note the quarterly reports tabled in terms of section 52(d), thereafter the report be published in official website of the Municipality,*

CERTIFIED A TRUE EXTRACT OF THE ORIGINAL MINUTES

NAME OF MUNICIPAL MANAGER : MR ME MKHIZE

SIGNATURE OF MUNICIPAL MANAGER : 

DATE OF SIGNATURE : 25-01-2023

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Section 52 (d) of the MFMA requires that:

The mayor of a municipality must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.

Attached please find the Section 52(d) Investment Portfolio Quarterly Report ended 31 December 2022

UBUHLEBEZWE MUNICIPALITY 2022 - 2023 Financial Year Investment Register for December 2022																
Institution	Acc No	Acc Type	Maturity Date	Interest Rate (% pa)	Balance Per Statement 01-Dec	(Bank charges)	(Withdrawals)	Deposits	Month End Interest Earned	Balance Per Statement 31-Dec	Month End Interest Accrued	Interest Accrued To date	Earned Interest To date	Balance Per General Ledger 31-Dec	Difference	Interest Income received
ABSA Bank - ZIM	2108309887	4 Month - Fixed Deposit	2023/03/01	7.57	21 766 443.92	-	-	-	1 334.24	21 766 443.92	153486.23	293 429.55	443 236.86	21 766 443.92	-	153 486.23
First National Bank - Equit. Share	62 248166218	Call Account		2.40	300 614.93	-	-	-	3 117.64	303 732.57	-	-	6 511.12	300 248.18	-	1 334.24
First National Bank - Sangweba Housing	62 248166218	Sangweba Housing		2.40	762 439.10	-	-	-	3 117.64	765 556.74	-	-	15 493.04	765 556.74	-	3 117.64
First National Bank	6200672800	2 Month - Fixed Deposit	16-Jan	7.00	25 518 735.40	-	-	-	-	25 518 735.40	151 714.13	234 912.19	518 735.40	25 518 735.40	-	151 714.13
First National Bank - Equit. Share	6209336113	Title Bonds	30-Jan	2.40	104 362.26	-	-	-	478.64	104 840.90	-	-	2 282.76	104 840.90	-	478.64
First National Bank - Equit. Share	6207009060	Call Account housing	02-Jan	3.85	30 173.78	-	-	-	175.55	30 349.33	-	-	876.84	30 349.33	-	175.55
Ned Bank	788207626/167	153 Days - Fixed Deposit	14-Nov	6.30	-	-	-	-	-	-	-	-	610 323.29	-	-	
Ned Bank	788207626/168	184 Days - Fixed Deposit	04-Jan	7.05	38 000 000.00	-	6 000 000.00	-	-	32 000 000.00	215 942.47	1 316 901.38	-	32 000 000.00	-	215 942.47
Ned Bank	788207626/170	93 Days - Fixed Deposit	13-Feb	7.75	-	-	-	21 507 703.78	-	21 507 703.78	91 334.08	91 334.08	-	21 507 703.78	-	91 334.08
Ned Bank	788207626/169	153 Days - Fixed Deposit	12-Dec	6.20	20 962 898.16	-	21 507 703.78	-	-	-	0.00	-	544 805.62	-	-	39 169.03
NED Bank	788207626/162	Call Account		3.50	-	-	-	-	544 805.62	-	-	-	8 507.64	-	-	
NED Bank	788207626/166	91 Days - Fixed deposit	12-Jul	5.15	-	-	-	-	-	-	-	-	32 123.12	-	-	
NED Bank	788207626/118	Notice Account		3.50	12 067 711.39	-	12 067 711.39	-	36 403.82	36 403.82	-	-	156 802.81	36 403.82	-	36 403.82
STD Bank - Equit. Share	668730276-001	Revol/Wholesale Call Deposit	25-Nov	1.30	131 963.91	-	-	-	402.01	132 365.92	-	-	1 838.95	132 365.92	-	77.82
STD Bank - Equit. Share	668730276-008	3 Months - Fixed Deposit	15-Nov	2.00	16 709.22	-	-	-	65.92	16 775.14	-	-	307.84	16 775.14	-	28.84
STD Bank - Equit. Share	668730276-034	14 days	06-Jul	5.25	-	-	-	-	-	-	-	-	-	-	-	
STD Bank - Equit. Share	668730276-035	2 Month - Fixed Deposit	30-Aug	5.80	-	-	-	-	-	-	-	-	193 133.27	-	-	
STD Bank - Equit. Share	668730276-036	1 Month - Fixed Deposit	30-Sep	5.90	-	-	-	-	-	-	-	-	400 633.40	-	-	
STD Bank - Equit. Share	668730276-037	1 Month - Fixed Deposit	11-Oct	6.00	-	-	-	-	-	-	-	-	393 205.48	-	-	
STD Bank - Equit. Share	668730276-038	2 Month - Fixed Deposit	17-Oct	6.50	-	-	-	-	-	-	-	-	62 328.77	-	-	
STD Bank - Equit. Share	668730276-039	2 Months - Fixed Deposit	05-Dec	7.15	18 000 000.00	-	18 218 655.83	-	218 655.83	-	0.00	-	215 087.00	0.00	-	218 655.83
STD Bank - Equit. Share	668730276-040	1 Month - Fixed Deposit	11-Jan	7.30	26 393 205.48	-	-	-	-	26 393 205.48	-	-	-	26 393 205.48	-	-
STD Bank - Equit. Share	668730276-041	1 Month - Fixed Deposit	17-Feb	7.52	15 000 000.00	-	-	-	-	15 000 000.00	-	-	-	15 000 000.00	-	-
STD Bank - Equit. Share	668730276-042	2 Month - Fixed Deposit	06-Feb	7.88	-	-	-	18 218 655.83	-	18 218 655.83	-	-	-	18 218 655.83	-	-
STD Bank - Equit. Share	668730276-043	2 Month - Fixed Deposit	13-Feb	7.88	-	-	-	20 000 000.00	-	20 000 000.00	-	-	-	20 000 000.00	-	-
STD Bank - Equit. Share	668730276-044	1 Month - Fixed Deposit	14-Mar	8.75	-	-	-	22 000 000.00	-	22 000 000.00	-	-	-	22 000 000.00	-	-
					179 055 247.55	-	-57 794 071.00	81 726 359.61	806 439.27	203 792 975.43	612 476.91	1 936 577.20	3 606 223.21	203 792 975.43	-	911 918.32
NEDBANK	1214909418	Current Account	01-Dec		7 100 274.26	-	-	-	-	2 545 815.61	-	-	-	2 545 815.61	-	-
First National Bank	62 524 1613 4	Current Account	01-Dec		1 574 439.66	-	-	-	7 855.63	1 972 363.77	-	-	24 612.08	1 972 363.77	-	7 855.63
Cash and Cash Equivalent					187 729 961.47	-	-57 794 071.00	81 726 359.61	813 294.90	208 311 154.81	612 476.91	1 936 577.20	3 630 835.29	208 311 154.81	-	919 773.95

Investment Portfolio: Cash and Cash Equivalents as at 31 December 2022 sits at a balances of R 208 311 154.81 . The municipality will be able to meet its monthly fixed operating commitments from cash and short-term investments for the next 7 months.

Attached please find the Section 52(d) Expenditure Reports Quarterly Report ended 31 December 2022.

S 71(1) (c) ACTUAL EXPENDITURE, PER SOURCE

Expenditure	Original Budget 2022/2023	Budget December 2022/2023	Actual December 2022/2023	Budget YTD 2022/2023	Actual YTD 2022/2023	Variance YTD	% Spent YTD
Employee related costs	91 435 000.00	7 619 583.33	8 912 200.33	45 717 500.00	46 905 221.00	-1 187 721.00	51.30%
Remuneration of Councillors	10 689 000.00	890 750.00	885 956.28	5 344 500.00	5 749 317.38	-404 817.38	53.79%
Bad and doubtful debts	2 271 000.00	189 250.00	-	1 135 500.00	-	1 135 500.00	0.00%
Depreciation	36 000 000.00	3 000 000.00	2 551 015.05	18 000 000.00	15 235 342.56	2 764 657.44	42.32%
Other materials	1 667 000.00	138 916.67	39 707.56	833 500.00	338 488.36	495 011.64	20.31%
Contracted services	26 184 000.00	2 182 000.00	2 787 594.88	13 092 000.00	9 588 774.00	3 503 226.00	36.62%
Transfers and grants	6 654 000.00	554 500.00	233 623.26	3 327 000.00	1 547 600.00	1 779 400.00	23.26%
General Expenses	27 700 000.00	2 308 333.33	2 384 221.01	13 850 000.00	12 710 608.00	1 139 392.00	45.89%
TOTAL	202 600 000.00	16 883 333.33	17 794 318.37	101 300 000.00	92 075 351.30	9 224 648.70	45%

Expenditure management report sits at 45% at the end of the second quarter, which is 5% less than what we have projected of 25%. More expenditure is expected to be incurred in the up-and-coming quarters as more contracts will awarded going forward and some projects are planned to take place during the 3rd and 4th Quarters as per approved Procurement Plan. Please note that all creditors were paid within 30 days as stipulated in Section 65 of the MFMA.

Attached please find the Section 52(d) Allocations and Grants Quarterly Report ended 31 December 2022.

S 71(1) (f) ALLOCATION RECEIVED AND ACTUAL EXPENDITURE ON THOSE ALLOCATIONS

Allocations	Original Budget 2022/2023	Actual Received YTD	Actual Expenditure - Decemberr 2022	Expenditure YTD- 2022	Unspent Y T D	% Expenditure Against allocation
Financial Management Grant	1,950,000.00	1,950,000.00	504,403.13	1,208,407.83	741,592.17	62%
Electrification - DOE	6,994,000.00	6,994,000.00	1,740,814.34	5,788,759.27	1,205,240.73	83%
Library Grant and Library Grant - Cyber	254,000.00	254,000.00	38,214.87	206,875.19	47,124.81	81%
Community Library Services Grant	981,000.00	981,000.00	81,906.14	582,184.65	398,815.35	59%
MIG	30,291,000.00	19,000,000.00	2,301,384.32	13,199,676.30	5,800,323.70	44%
EPWP	2,245,000.00	1,573,000.00	206,906.24	1,092,009.82	480,990.18	49%
Title Deeds Restoration Programme	100,000.00	100,000.00	-	-	100,000.00	0%
Infrastructure Economic Development (LED)	2,000,000.00	1,000,000.00	-	-	1,000,000.00	0%
Small Town Rehabilitation Programme	5,000,000.00	5,000,000.00	54,268.50	54,268.50	4,945,731.50	1%
TOTAL	49,815,000.00	36,852,000.00	4,927,897.54	22,077,913.06	14,719,818.44	44%

- Financial Management Grant (FMG) – The municipality had spent 62% on this grant, the municipality is on track to achieve its 100% target by 30 June 2022.

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- Library and Cyber Grants – The municipality has spent 81% and 59% respectively on Library and Cyber grants, which is above 50% projected at the beginning of the financial year.
- Integrated National Electrification (INEP) – The municipality has spent 83% of the allocated amount which is above 50% projected at the beginning of the financial year.
- Small Town Rehabilitation Programme – Expenditure is sitting at 1% as at December 2022, more expenditure is expected to be incurred in the coming quarters as this an new grant.

Attached please find the Section 52(d) Collection Rate Report - Quarterly Report ended 31 December 2022.

2022-2023 Collection Rate							
	MTD						YTD
	July	August	September	October	November	December	Total
Receipts	809,070.69	883,023.61	881,003.72	905,079.01	3,641,107.64	984,878.38	8,104,163.05
Rates	2,050,528.62	2,050,528.62	2,050,528.62	2,050,528.62	2,050,528.62	2,050,528.72	12,303,171.82
Collection Rate	39.46%	43.06%	42.96%	44.14%	177.57%	48.03%	65.87%
Receipts	114,221.74	124,662.16	124,377.00	127,775.86	514,038.73	139,041.65	1,144,117.14
Refuse	310,925.65	310,599.05	310,423.45	314,150.65	314,007.85	315,103.44	1,875,210.09
Collection Rate	36.74%	40.14%	40.07%	40.67%	163.70%	44.13%	61.01%
Receipts	28,555.44	31,165.54	31,094.25	31,943.96	128,509.68	34,760.42	286,029.29
Rentals	55,161.16	55,161.16	50,325.16	53,324.01	53,533.01	49,550.70	317,055.20
Collection Rate	51.77%	56.50%	61.79%	59.91%	240.06%	70.15%	90.21%
Total Rec	951,847.87	1,038,851.31	1,036,474.97	1,064,798.83	4,283,656.05	1,158,680.45	9,534,309.48
Total Billing	2,416,615.43	2,416,288.83	2,411,277.23	2,418,003.28	2,418,069.48	2,415,182.86	14,495,437.11
Total Rate	39.39%	42.99%	42.98%	44.04%	177.15%	47.97%	65.77%

- Collection Rate as at 31 December 2022 is sitting at 65.77%, the municipality is seeing improvements in the collection rate of our debtors. Municipality is still looking for improvements in the next quarter as we have a debtors balance of R72 865 000.
- We have appointed a new debt collector and we are seeing improvements in our debt collection rate.

Year End	Month End	Mun	Item	Detail	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	Actual Bad Debts Written Off against Debtors
2023	M06	KZN434	*100	Debtors Age Analysis By Income Source										
			*200	Trade and Other Receivables from Exchange Transactions - Water	0	0	0	0	0	0	0	0	0	0
			*300	Trade and Other Receivables from Exchange Transactions - Electricity	0	0	0	0	0	0	0	0	0	0
			*400	Receivables from Non-exchange Transactions - Property Rates	2 628 066	2 002 572	2 013 757	1 807 925	2 187 162	1 599 818	5 444 306	9 832 784	63 067 840	0
			*500	Receivables from Exchange Transactions - Waste Water Management	0	0	0	0	0	0	0	0	0	0
			*600	Receivables from Exchange Transactions - Waste Management	559 019	478 695	357 481	427 888	444 906	354 575	1 854 768	3 893 870	8 371 192	0
			*700	Receivables from Exchange Transactions - Property Renial Debtors	317 282	12 548	2 382	7 972	-5 705	-2 411	75 098	670 569	1 277 737	0
			*810	Interest on Arrear Debtor Accounts	0	0	0	0	0	0	0	0	0	0
			*820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0
			*900	Other	5 049	7 225	3 905	3 680	2 896	48 789	17 901	21 315 461	21 404 905	0
			*2000	Total By Income Source	3 509 416	2 501 030	2 377 525	2 247 466	2 629 258	2 000 771	7 392 073	35 912 685	72 865 000	0
			*2100	Debtors Age Analysis By Customer Group										
			*2200	Organs of State	1 136 337	1 940 942	952 571	950 872	970 778	1 166 672	4 378 956	14 185 883	14 237 000	0
			*2300	Commercial	742 244	533 593	453 263	436 446	415 348	378 220	1 919 275	10 902 064	14 330 000	0
			*2400	Households	1 541 170	1 403 447	1 353 459	1 307 226	1 283 450	1 287 400	6 946 472	21 684 003	30 298 000	0
			*2500	Other	1 089 666	623 049	618 232	601 237	359 683	668 479	1 647 371	10 243 867	14 000 000	0
			*2600	Total By Customer Group	2 809 416	4 252 713	3 377 525	3 295 781	3 029 259	3 500 771	14 892 073	22 015 816	72 865 000	0

Attached please find the final Section 52(d) Actual Revenue, Per Revenue Source Report - Quarterly Report ended 31 December 2022.

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S 71(1) (a) ACTUAL REVENUE, PER REVENUE SOURCE							
Source	Original Budget 2022/2023	Budget December 2022	Actual December 2022	Budget YTD 2022/2023	Actual YTD 2022/2023	Variance YTD	% Received To Date
Property Rates	24,602,145.68	2,050,178.81	2,050,528.62	12,301,072.84	12,303,171.72	12,298,973.96	50%
Service Charges	3,682,197.60	306,849.80	315,103.44	1,841,098.80	1,875,210.09	1,806,987.51	51%
Rent of facilities	800,000.00	66,666.67	71,502.86	400,000.00	434,720.29	365,279.71	54%
Interest earned - Investments	10,000,000.00	833,333.33	916,205.12	5,000,000.00	5,567,412.57	4,432,587.43	56%
Fines - Traffic	500,000.00	41,666.67	75,900.00	250,000.00	410,750.00	89,250.00	82%
Licensing and Permits							
Hawkers Permits	60,000.00	5,000.00	-	30,000.00	2,608.80	57,391.20	4%
Taxi Permits	40,000.00	3,333.33	2,869.57	20,000.00	25,012.20	14,987.80	63%
Drivers Licences	3,300,000.00	275,000.00	155,199.99	1,650,000.00	1,199,652.15	2,100,347.85	36%
Licence Commission (IR02403)	1,886,400.00	157,200.00	76,724.18	943,200.00	653,121.49	1,233,278.51	35%
Other Revenue	326,889.80	27,240.82	16,070.22	163,444.90	74,898.55	251,991.25	23%
TOTAL	45,197,633.08	3,766,469.42	3,680,104.00	22,598,816.54	22,546,557.86	22,651,075.22	50%

- Actual Revenue as at 31 December 2022 sits at 50%, which is equal to the expected projection of 50% planned at the beginning of the year.
- Property Rates and Service Charges are on track, as we are sitting at 50% and 51% respectively as at 31 December 2022.
- Licence Commission revenue collection is 35% which is below the anticipated revenue of 50%. The municipality expects an upwards curve in the collection rate of Licence Commission in forthcoming quarters.

Attached please find the final Section 52(d) Capital Expenditure Report - Quarterly Report ended 31 December 2022.

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	DEPARTMENT	SOURCE OF FUNDING	Final Budget 2022/2023	MTD ACTUAL	RETENTION 2022-23 VAT EXCL	Year To Date 2022-23 VAT EXCL	Year To Date 2022-23 VAT INCL	Percentage Spent VAT EXCL	Percentage Spent VAT INCL
Infrastructure INT			4,150,000.00	329,408.19	17,446.00	422,645.22	486,042.00	10%	12%
Infrastructure MIG			9,259,664.39	693,625.53	77,359.24	5,004,484.24	5,574,871.12	54%	60%
Ithubalethu Roads	IPD	Int	4,000,000.00	329,408.19	17,446.00	422,645.22	486,042.00	11%	12%
Senzakahle Road-Ward 1	IPD	Int	30,000.00	-	-	-	-	0%	0%
Ngcobo Road-Ward 2	IPD	Int	20,000.00	-	-	-	-	0%	0%
Khuzwayo Road-Ward 5	IPD	Int	40,000.00	-	-	-	-	0%	0%
Ngubo Road-Ward 6	IPD	Int	20,000.00	-	-	-	-	0%	0%
Phesi Road-Ward 9	IPD	Int	20,000.00	-	-	-	-	0%	0%
eGroundini-Ward 13	IPD	Int	20,000.00	-	-	-	-	0%	0%
Mpiyamandla Access Road	IPD	MIG	2,313,078.95	330,355.41	77,359.24	2,124,481.45	2,443,153.67	92%	106%
Little Flower to Fairview Road (Direct)	IPD	MIG	3,582,196.55	-	-	844,833.14	971,558.11	24%	27%
Little Flower to Fairview Road (Indirect)	IPD	MIG	1,092,249.93	30,470.00	-	207,803.65	238,974.20	19%	22%
Hlongwa Road (Ward 3)	IPD	MIG	992,217.52	-	-	240,899.33	277,034.23	24%	28%
Mdabu Access Road (Ward 12)	IPD	MIG	1,279,921.44	332,800.12	-	1,586,466.67	1,644,150.91	124%	128%
Community Assets INT									
Community Assets MIG			10,248,553.49	604,170.00	67,130.00	3,499,053.61	4,023,911.65	34%	39%
Xolani Vezi Sportfield	Sport and Recre	MIG	6,499,885.78	-	-	2,015,804.46	2,318,175.13	31%	36%
Nonkwenkane Sportfield (Ward 3) (Dir	Sport and Recre	MIG	3,311,804.37	604,170.00	67,130.00	1,483,249.15	1,705,736.52	45%	52%
Nonkwenkane Sportfield (Ward 3) (ind	Sport and Recre	MIG	436,863.34	-	-	-	-	0%	0%
Community Halls INT									
Community Halls MIG			9,056,882.56	65,950.00	-	1,993,814.87	2,292,887.10	22%	25%
Plain Hill Hall (Direct)	Community- Mu	MIG	4,043,900.16	-	-	-	-	0%	0%
Plain Hill Hall (Indirect)	Community- Mu	MIG	593,229.50	65,950.00	-	209,391.22	240,799.90	35%	41%
Madungeni Hall (Direct)	Community- Mu	MIG	4,011,053.09	-	-	1,517,021.20	1,744,574.38	38%	43%
Madungeni Hall (Indirect)	Community- Mu	MIG	408,699.81	-	-	267,402.45	307,512.82	65%	75%
Buildings MIG			1,725,899.56	394,375.20	98,593.80	1,206,967.36	1,388,012.46	70%	80%
Buildings Small Town			5,000,000.00	47,190.00	-	47,190.00	54,268.50	1%	1%
Revamping of Municipal Building	Technical	Int	-	-	-	-	-	-	-
Jolivet Outdoor Gym (Direct)	Technical	MIG	1,514,285.13	394,375.20	98,593.80	1,100,309.00	1,265,355.35	73%	84%
Jolivet Outdoor Gym (Indirect)	Technical	MIG	211,614.43	-	-	106,658.36	122,657.11	50%	58%
Light Industrial Park	SD	Small Town	5,000,000.00	47,190.00	-	47,190.00	54,268.50	1%	1%
Electrification			400,000.00	-	-	-	-	0%	0%
Golf Course Electrification	IPD	Int	200,000.00	-	-	-	-	0%	0%
CRU Electrification	IPD	Int	200,000.00	-	-	-	-	0%	0%
Other Equipment			2,696,000.00	-	-	65,000.00	74,750.00	2%	3%
Tractor	Refuse	Int	680,000.00	-	-	-	-	0%	0%
1.8m Slesher	Refuse	Int	90,000.00	-	-	65,000.00	74,750.00	72%	83%
Chain Saw	Refuse	Int	8,000.00	-	-	-	-	0%	0%
Auger with bits and adaptor	Refuse	Int	8,000.00	-	-	-	-	0%	0%
Ride On Mower	Refuse	Int	90,000.00	-	-	-	-	0%	0%
Fire Equipment	Fire	Int	110,000.00	-	-	-	-	0%	0%
3* Loud Hailer	SD	Int	25,000.00	-	-	-	-	0%	0%
Lawn Mover	Refuse	Int	10,000.00	-	-	-	-	0%	0%
CCTV Cameras Installation	Corporate	Int	1,000,000.00	-	-	-	-	0%	0%
2x Car Washes	Corporate	Int	80,000.00	-	-	-	-	0%	0%
4x Carpports (Fire Department)	Corporate	Int	60,000.00	-	-	-	-	0%	0%
UPS System for new server room	Corporate	Int	210,000.00	-	-	-	-	0%	0%
3x Turnstyle Gates	Corporate	Int	170,000.00	-	-	-	-	0%	0%
Security Gates	Corporate	Int	5,000.00	-	-	-	-	0%	0%
Wash Bay	SD	Int	50,000.00	-	-	-	-	0%	0%
Livestock Fencing	SD	Int	100,000.00	-	-	-	-	0%	0%
Computer and IT Equipment INT			980,000.00	-	-	363,494.80	418,019.02	37%	43%
Computer and IT Equipment MIG			-	-	-	-	-	-	-
Laptops	Corporate	Int	460,000.00	-	-	363,494.80	418,019.02	79%	91%
Other IT Equipment	Corporate	Int	70,000.00	-	-	-	-	0%	0%
Biometric Scan	Corporate	Int	50,000.00	-	-	-	-	0%	0%
Technical Equipment for new Boardroom	Corporate	Int	400,000.00	-	-	-	-	0%	0%
Office Furniture			1,640,000.00	-	-	-	-	0%	0%
Plastic Chairs-Halls	SD	Int	60,000.00	-	-	-	-	0%	0%
Building Furniture SD (Traffic)	SD	Int	340,000.00	-	-	-	-	0%	0%
Municipal Boardroom Furniture	Corporate	Int	1,000,000.00	-	-	-	-	0%	0%
Cleaning Equipment (Office & Fleet)	Corporate	Int	20,000.00	-	-	-	-	0%	0%
Generator for PI Hall	Corporate	Int	200,000.00	-	-	-	-	0%	0%
4x Safe for gun storage	Corporate	Int	20,000.00	-	-	-	-	0%	0%
Intangible			900,000.00	242,858.00	-	242,858.00	279,286.70	27%	31%
Software licenses	Corporate	Int	900,000.00	242,858.00	-	242,858.00	279,286.70	27%	31%
Land			4,892,000.00	1,500,000.00	-	1,500,000.00	1,725,000.00	31%	35%
Land Acquisition(Mariathal)	IPD	Int	250,000.00	-	-	-	-	0%	0%
Municipal Exist Point	IPD	Int	100,000.00	-	-	-	-	0%	0%
Golf Course	IPD	Int	1,300,000.00	-	-	-	-	0%	0%
Statistics Building Refurb	IPD	Int	1,000,000.00	-	-	-	-	0%	0%
Purchase of parking space and driveway	IPD	Int	2,000,000.00	1,500,000.00	-	1,500,000.00	1,725,000.00	75%	86%
Transfer station	IPD	Int	242,000.00	-	-	-	-	0%	0%
Total Expenditure			50,949,000.00	3,877,576.92	260,529.04	14,345,508.10	16,317,048.55	28%	32%
MIG Expenditure			30,291,000.00	1,758,120.73	243,083.04	11,704,320.08	13,279,682.33	39%	44%
Small Town			5,000,000.00	47,190.00	-	47,190.00	54,268.50	1%	1%
Internal Expenditure			15,658,000.00	2,466,641.39	116,039.80	2,593,998.02	2,983,097.72	17%	19%
Total Expenditure			50,949,000.00	4,224,762.12	359,122.84	14,298,318.10	16,262,780.05	28%	32%

Overall Capital expenditure as at 31 December 2022 is 32% including VAT, and MIG expenditure is 44% including VAT and Internally funded is 19% including VAT.

6. STAFF IMPLICATIONS

None

7. FINANCIAL IMPLICATIONS

None

8. OTHER PARTIES CONSULTED

1. Office of the Municipal Manager
2. Provincial Treasury

9. RECOMMENDATIONS:

1. That Council takes notes of the Provisional Finance Management Report (MFMA Section 52 report) for the quarter ending 31 December 2022 on the implementation of the budget and the financial state of affairs of the municipality and that the quarterly report tabled in the council in terms of section 52(d) council must therefore take note that this report will be published in official website of the Municipality.