

UBUHLEBEZWE

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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 20TH APRIL 2023, AT SOWETO HALL, MORNINGSIDE.

RESOLUTION NO : CBTO41/23

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

Council at its meeting held on the 20th April 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 March 2023, 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), and that thereafter the report be published in the 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 : 21/04/23

COUNCIL

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

Date : 13 April 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 Three.

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.

UBUHLEBEZWE LOCAL MUNICIPALITY

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 March 2023

Institution	Acc No	Acc Type	Maturity Date	Interest rate % p.a.	Balance Per Statement 1-Mar	USDR charge	(Withdrawals)	Deposits	Month End Interest Received	Balance Per Statement 31-Mar	Month End Interest Received	Interest Accrued To date	Received Interest To date	Balance Per General Ledger 31-Mar	Difference	Interest Income Earned
ABSA Bank - FPM	2000309907	4 Month - Fixed Deposit	1-Mar	7.57	22,312,674.32	-	-	-	-	22,312,674.32	-	171,263.64	171,263.64	22,312,674.32	-	171,263.64
ABSA BANK	2000457939	12 Month - Fixed Deposit	8-May	8.3	20,000,000.00	-	-	-	-	20,000,000.00	-	160,082.16	377,479.45	20,000,000.00	-	160,082.16
First National Bank - Equit. Share	62 403 9598 8	Call Account		2.40	304,740.06	-	-	-	1,368.03	306,108.09	-	-	10,670.04	306,108.09	-	1,368.03
First National Bank - Sangwabo Housing	62 24894218	Sangwabo Housing		2.40	772,658.20	-	-	-	3,348.89	776,007.09	-	-	25,343.39	776,007.09	-	3,348.89
First National Bank	7626623980	12 Month - Fixed Deposit	22-May	7.91	25,827,057.65	-	-	-	342,360.65	26,169,418.30	-	-	1,893,498.30	26,169,418.30	-	255,411.91
First National Bank - Equit. Share	6295558103	Title deeds	26-Jun	2.40	105,781.83	-	-	-	503.05	106,290.88	-	-	3,732.74	106,290.88	-	503.05
First National Bank - Equit. Share	6297285060	Call Account housing	2-Apr	3.85	30,693.20	-	-	-	195.51	30,878.71	-	-	1,406.22	30,878.71	-	195.51
NedBank	788807676287	60 Days Fixed Deposit	18-Nov	6.30	-	-	-	-	-	-	-	-	619,323.29	-	-	619,323.29
NedBank	788807676368	181 Days Fixed Deposit	4-Jun	7.05	-	-	-	-	-	-	-	-	1,335,448.84	-	-	1,335,448.84
NedBank	788807676370	60 Days Fixed Deposit	12-Feb	7.75	-	-	-	-	-	-	-	-	287,702.37	-	-	287,702.37
NedBank	788807676385	180 Days Fixed Deposit	12-Dec	6.20	-	-	-	-	-	-	-	-	544,805.62	-	-	544,805.62
NED Bank	788807676392	Call Account		3.50	-	-	-	-	-	-	-	-	8,507.64	-	-	8,507.64
NED Bank	788807676396	90 Days - fixed deposit	12-Jul	5.15	-	-	-	-	-	-	-	-	32,123.12	-	-	32,123.12
NED Bank	788807676398	Notice Account		3.50	68,944.48	-	-	-	-	-	-	-	283,795.04	-	-	283,795.04
NED Bank	788807676397	181 Days Fixed Deposit	18-Apr	8.00	21,795,406.15	-	5,000,000.00	12,000,000.00	29,896.21	7,098,040.69	-	-	7,098,040.69	21,795,406.15	-	29,896.21
NED Bank	788807676392	90 Days - fixed deposit	14-Jun	8.10	-	-	-	18,000,000.00	-	21,795,406.15	148,089.33	224,522.54	21,795,406.15	21,795,406.15	-	148,089.33
STD Bank - Equit. Share	666736276-000	12 Month - Fixed Deposit	9-Nov	1.30	133,333.52	-	-	-	495.39	133,798.31	67,906.85	67,906.85	133,798.31	133,798.31	-	67,906.85
STD Bank - Equit. Share	666736276-000	12 Month - Fixed Deposit	9-Nov	2.00	16,327.03	-	-	-	71.42	16,398.45	48.90	48.90	3,281.94	16,398.45	-	3,281.94
STD Bank - Equit. Share	666736276-034	12 Month - Fixed Deposit	1-Jul	5.25	-	-	-	-	-	-	-	-	-	-	-	-
STD Bank - Equit. Share	666736276-035	12 Month - Fixed Deposit	20-Aug	5.80	-	-	-	-	-	-	-	-	-	-	-	-
STD Bank - Equit. Share	666736276-036	12 Month - Fixed Deposit	20-Sep	5.90	-	-	-	-	-	-	-	-	-	-	-	-
STD Bank - Equit. Share	666736276-037	12 Month - Fixed Deposit	15-Oct	6.00	-	-	-	-	-	-	-	-	-	-	-	-
STD Bank - Equit. Share	666736276-038	12 Month - Fixed Deposit	17-Oct	6.50	-	-	-	-	-	-	-	-	-	-	-	-
STD Bank - Equit. Share	666736276-039	12 Month - Fixed Deposit	14-Nov	7.15	-	-	-	-	-	-	-	-	-	-	-	-
STD Bank - Equit. Share	666736276-040	12 Month - Fixed Deposit	18-Jan	7.30	-	-	-	-	-	-	-	-	-	-	-	-
STD Bank - Equit. Share	666736276-041	12 Month - Fixed Deposit	17-Feb	7.52	-	-	-	-	-	-	-	-	-	-	-	-
STD Bank - Equit. Share	666736276-042	12 Month - Fixed Deposit	4-Feb	7.88	-	-	-	-	-	-	-	-	-	-	-	-
STD Bank - Equit. Share	666736276-043	12 Month - Fixed Deposit	12-Feb	7.88	-	-	-	-	-	-	-	-	-	-	-	-
STD Bank - Equit. Share	666736276-044	12 Month - Fixed Deposit	14-Mar	8.75	22,000,000.00	-	22,443,005.13	-	443,005.13	0.00	-	-	443,005.13	22,443,005.13	-	443,005.13
STD Bank - Equit. Share	666736276-045	12 Month - Fixed Deposit	12-Mar	9.00	26,084,216.23	-	27,237,762.09	-	353,545.86	0.00	-	-	353,545.86	26,437,762.09	-	353,545.86
STD Bank - Equit. Share	666736276-046	12 Month - Fixed Deposit	6-Jun	8.35	18,462,361.55	-	-	-	18,462,361.55	130,331.02	228,073.39	228,073.39	18,462,361.55	18,462,361.55	-	130,331.02
STD Bank - Equit. Share	666736276-047	90 Days - Notice Deposit	18-Apr	8.15	20,276,223.04	-	-	-	20,276,223.04	140,350.35	208,261.81	208,261.81	20,276,223.04	20,276,223.04	-	140,350.35
STD Bank - Equit. Share	666736276-048	180 Days - Notice Deposit	20-Apr	8.15	15,293,960.21	-	-	-	15,293,960.21	106,188.27	137,017.12	137,017.12	15,293,960.21	15,293,960.21	-	106,188.27
STD Bank - Equit. Share	666736276-049	180 Days - Notice Deposit	15-May	8.28	-	-	-	22,443,005.13	22,443,005.13	86,437.60	86,437.60	86,437.60	22,443,005.13	22,443,005.13	-	86,437.60
STD Bank - Equit. Share	666736276-050	180 Days - Notice Deposit	15-May	8.28	-	-	-	27,237,762.09	27,237,762.09	111,852.46	111,852.46	111,852.46	27,237,762.09	27,237,762.09	-	111,852.46
					194,284,386.27	-	-54,680,767.22	79,680,767.22	1,174,756.14	220,459,742.41	1,112,952.27	1,612,665.45	8,672,995.19	220,459,742.41	-	1,612,665.45
NEDBANK	1214303418	Current Account	1-Mar	-	4,739,071.53	-	-	-	-	5,176,864.12	-	-	-	5,176,864.12	-	-
First National Bank	52 5524 1819 4	Current Account	1-Mar	-	2,376,312.38	-	-	-	12,520.59	2,375,672.44	-	-	55,877.44	2,375,672.44	-	12,520.59
Cash and Cash Equivalent					201,600,370.18	-	-54,680,767.22	79,680,767.22	1,187,276.73	220,612,285.37	1,112,952.27	1,612,665.45	8,728,872.63	220,612,285.37	-	1,670,068.60

Investment Portfolio: Cash and Cash Equivalents as at 31 March 2023 sits at a balance of R 220 459 742.41. The municipality has met its monthly fixed operating commitments from cash and short-term investments.

Attached please find the Section 52(d) Expenditure Reports Quarterly Report ended 31 March 2023.

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

Expenditure	Original Budget 2022/2023	Adjusted Budget 2022/2023	Budget March 2022/2023	Actual March 2022/2023	Budget YTD 2022/2023	Actual YTD 2022/2023	Variance YTD	% Spent YTD
Employee related costs	91 435 000.00	91 434 652.00	7 619 554.33	6 483 664.06	68 575 989.00	67 237 845.79	1 338 143.21	73.54%
Remuneration of Councillors	10 689 000.00	10 959 521.00	913 293.42	891 928.03	8 219 640.75	8 472 984.33	-253 343.58	77.31%
Bad and doubtful debts	2 271 000.00	2 271 399.00	189 283.25	-	1 703 549.25	-	1 703 549.25	0.00%
Depreciation	36 000 000.00	36 000 000.00	3 000 000.00	2 528 897.00	27 000 000.00	22 600 703.28	4 399 296.72	62.78%
Other materials	1 667 000.00	1 544 000.00	128 666.67	51 982.48	1 158 000.00	602 487.90	555 512.10	39.02%
Contracted services	26 184 000.00	27 779 483.00	2 314 956.92	1 358 306.72	20 834 612.25	13 362 825.57	7 471 786.68	48.10%
Transfers and grants	6 654 000.00	4 752 953.00	396 079.42	307 197.51	3 564 714.75	3 242 251.77	322 462.98	68.22%
General Expenses	27 700 000.00	31 109 692.00	2 592 474.33	1 065 901.97	23 332 269.00	18 750 006.83	4 582 262.17	60.27%
TOTAL	202 600 000.00	205 851 700.00	17 154 308.33	12 687 877.77	154 388 775.00	134 269 105.47	20 119 669.53	65%

Expenditure management report sits at 65% at the end of the Third quarter, which is 10% less than what we have projected of 75%. More expenditure is expected to be incurred in the up-and-coming quarter as more contracts have been awarded going forward and some projects are planned to take place during the 4th Quarter 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 March 2023.

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

Allocations	Original Budget 2022/2023	Adjusted Budget 2022/2023	Actual Received YTD	Actual Expenditure - March 2023	Expenditure YTD- 2023	Unspent Y T D	% Expenditure Against allocation
Financial Management Grant	1 950 000.00	1 950 000.00	1 950 000.00	54 487.64	1 366 567.85	583 432.15	70%
Electrification - DOE	6 994 000.00	6 994 000.00	6 994 000.00	-	6 446 761.91	547 238.09	92%
Library Grant and Library Grant - Cyber	254 000.00	254 000.00	254 000.00	-	254 000.00	-	100%
Community Library Services Grant	981 000.00	981 000.00	981 000.00	95 926.64	877 727.64	103 272.36	89%
MIG	30 291 000.00	30 291 000.00	30 291 000.00	1 953 087.60	17 804 758.51	12 486 241.49	59%
EPWP	2 245 000.00	2 245 000.00	2 245 000.00	210 364.88	1 740 899.92	504 100.08	78%
Title Deeds Restoration Programme	100 000.00	100 000.00	100 000.00	-	-	100 000.00	0%
Infrastructure Economic Development (LED)	2 000 000.00	2 000 000.00	2 000 000.00	-	-	2 000 000.00	0%
Small Town Rehabilitation Programme	5 000 000.00	5 000 000.00	5 000 000.00	-	54 268.50	4 945 731.50	1%
TOTAL	49 815 000.00	49 815 000.00	49 815 000.00	2 313 866.76	28 544 984.33	21 270 015.67	57%

- Financial Management Grant (FMG) – The municipality had spent 70% on this grant, the municipality is on track to achieve its 100% target by 30 June 2023.
- Library and Cyber Grants – The municipality has spent 89% and 100% respectively on Library and Cyber grants, which is above 75% projected at the beginning of the financial year.
- Integrated National Electrification (INEP) – The municipality has spent 92% of the allocated amount which is above 75% projected at the beginning of the financial year.
- Small Town Rehabilitation Programme – Expenditure is sitting at 1% as at March 2023, more expenditure is expected to be incurred in the coming quarter as this is a new grant.

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Attached please find the Section 52(d) Collection Rate Report - Quarterly Report ended 31 March 2023.

2022-2023 Collection Rate										
	M T D									Y T D
	July	August	September	October	November	December	January	February	March	Total
Receipts	809,070.69	883,023.61	881,003.72	905,079.01	3,641,107.64	984,878.38	1,113,308.74	1,357,235.29	910,352.00	11,485,059.08
Rates	2,050,528.62	2,050,528.62	2,050,528.62	2,050,528.62	2,050,528.62	2,050,528.62	2,050,528.62	2,050,633.00	2,050,633.00	18,454,966.34
Collection Rate	39.46%	43.06%	42.96%	44.14%	177.57%	48.03%	54.29%	66.19%	44.39%	62.23%
Receipts	114,221.74	124,662.16	124,377.00	127,775.86	514,038.73	139,041.65	157,172.99	191,609.69	130,946.00	1,623,845.82
Refuse	310,925.65	310,599.05	310,423.45	314,150.65	314,007.85	315,103.44	311,592.34	311,959.94	311,959.94	2,810,722.31
Collection Rate	36.74%	40.14%	40.07%	40.67%	163.70%	44.13%	50.44%	61.42%	41.98%	57.77%
Receipts	28,555.44	31,165.54	31,094.25	31,943.96	128,509.68	34,760.42	39,293.24	47,902.42	41,437.00	414,661.95
Rentals	55,161.16	55,161.16	50,325.16	53,324.01	53,533.01	49,550.70	49,450.70	50,550.70	50,550.70	467,607.30
Collection Rate	51.77%	56.50%	61.79%	59.91%	240.06%	70.15%	79.46%	94.76%	81.97%	88.68%
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	1,309,774.97	1,596,747.40	1,082,735.00	13,523,566.85
Total Billing	2,416,615.43	2,416,288.83	2,411,277.23	2,418,003.28	2,418,069.48	2,415,182.76	2,411,571.66	2,413,143.64	2,413,143.64	21,733,295.95
Total Rate	39.39%	42.99%	42.98%	44.04%	177.15%	47.97%	54.31%	66.17%	44.87%	62.23%

- Collection Rate as at 31 March 2023 is sitting at 62.23%, the municipality is seeing improvements in the collection rate of our debtors. The Municipality is still looking for improvements in the next quarter as we have a debtor's balance of R 76 144 742.00.
- The municipality has introduced a new strategy which is a door to door strategy to try and maximize the 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	Impairment - Bad Debts I.L.O Council Policy
2023	M09	KZN434	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	0	0	0	0	0	0	0	0	0	0
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	0	0	0	0	0	0	0	0	0	0
			1400	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	0
			1500	Receivables from Exchange Transactions - Waste Water Management	0	0	0	0	0	0	0	0	0	0	0
			1600	Receivables from Exchange Transactions - Waste Management	559 019	478 685	357 481	427 888	444 906	354 575	1 854 768	3 893 870	8 371 192	0	0
			1700	Receivables from Exchange Transactions - Property Rental Debtors	317 282	12 548	2 382	7 972	-5 705	-2 411	75 088	870 569	1 277 737	0	0
			1810	Interest on Arrear Debtor Accounts	0	0	0	0	0	0	0	0	0	0	0
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other	5 049	7 225	3 905	3 680	2 896	48 789	17 901	21 315 461	21 404 905	0	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	76 184 106	0	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	25 683 011	0	0
			2300	Commercial	742 244	533 593	453 263	436 446	415 348	378 220	1 919 275	10 902 064	15 780 453	0	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	36 806 626	0	0
			2500	Other	1 089 686	623 049	618 232	601 237	359 683	668 479	1 647 371	10 243 867	15 851 584	0	0
			2600	Total By Customer Group	2 869 416	4 252 713	3 377 525	3 295 781	3 029 259	3 500 771	14 892 073	22 015 616	76 184 106	0	0

Attached please find the final Section 52(d) Actual Revenue, Per Revenue Source Report - Quarterly Report ended 31 March 2023.

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S 71(1) (a) ACTUAL REVENUE, PER REVENUE SOURCE								
Source	Original Budget 2022/2023	Adjustment Budget 2022/2023	Budget March 2023	Actual March 2023	Budget YTD 2022/2023	Actual YTD 2022/2023	Variance YTD	% Received To Date
Property Rates	24,602,145.68	24,602,145.68	2,050,178.81	2,050,633.00	18,451,609.26	18,454,512.15	8,197,812.34	75%
Service Charges	3,682,197.60	3,682,197.60	306,849.80	311,959.94	2,761,648.20	2,810,722.31	871,475.29	76%
Rent of facilities	800,000.00	1,101,633.00	91,802.75	69,697.78	826,224.75	633,720.03	467,912.97	58%
Interest earned - Investments	10,000,000.00	11,500,000.00	958,333.33	1,838,088.68	8,625,000.00	10,358,197.92	1,141,802.08	90%
Fines - Traffic	500,000.00	829,000.00	69,083.33	58,900.00	621,750.00	638,900.00	190,100.00	77%
Brackage and Losses Recovery	3,250.00	22,250.00	1,854.17	870.00	16,687.50	12,026.95	10,223.05	54%
Licensing and Permits								
Hawkers Permits	60,000.00	60,000.00	5,000.00	13,939.68	45,000.00	33,966.56	26,033.44	57%
Taxi Permits	40,000.00	50,000.00	4,166.67	13,599.15	37,500.00	58,680.07	-8,680.07	117%
Drivers Licences	3,300,000.00	3,300,000.00	275,000.00	199,695.65	2,475,000.00	1,820,752.57	1,479,247.43	55%
Licence Commission(IR02403)	1,886,400.00	2,086,400.00	173,866.67	119,490.75	1,564,800.00	1,002,720.32	1,083,679.68	48%
Other Revenue	323,639.80	983,139.80	81,928.32	4,845.73	737,354.85	780,310.20	202,829.60	79%
TOTAL	45,197,633.08	48,216,766.08	4,018,063.84	4,681,720.36	36,162,574.56	36,604,509.08	13,662,435.81	76%

- Actual Revenue as at 31 March 2023 sits at 76%, which is above the expected projection of 75% planned at the beginning of the year.
- Property Rates and Service Charges are on track, as we are sitting at 75% and 76% respectively as at 31 March 2023.
- Licence Commission revenue collection is 48% which is below the anticipated revenue of 75%. The municipality expects an upwards curve in the collection rate of Licence Commission in the forthcoming quarter.

Attached please find the final Section 52(d) Capital Expenditure Report - Quarterly Report ended 31 March 2023.

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	DEPARTMENT	SOURCE OF FUNDING	Budget 2022/2023	Adjustment	Final Adjusted 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	911,816.38	5,061,816.38	-	-	422,645.22	486,042.00	8%	10%
Infrastructure MIG			9,259,664.39	(2,334,550.15)	6,925,114.24	30,790.00	-	4,253,061.10	4,710,734.50	61%	68%
Ithubalethu Roads	IPD	Int	4,000,000.00	1,049,816.38	5,049,816.38	-	-	422,645.22	486,042.00	8%	10%
Senzakahlle Road-Ward 1	IPD	Int	30,000.00	(28,000.00)	2,000.00	-	-	-	-	0%	0%
Ngcobo Road-Ward 2	IPD	Int	20,000.00	(18,000.00)	2,000.00	-	-	-	-	0%	0%
Khuzwayo Road-Ward 5	IPD	Int	40,000.00	(38,000.00)	2,000.00	-	-	-	-	0%	0%
Ngubo Road-Ward 6	IPD	Int	20,000.00	(18,000.00)	2,000.00	-	-	-	-	0%	0%
Phezi Road-Ward 9	IPD	Int	20,000.00	(18,000.00)	2,000.00	-	-	-	-	0%	0%
eGroundini-Ward 13	IPD	Int	20,000.00	(18,000.00)	2,000.00	-	-	-	-	0%	0%
Mpiyamandla Access Road	IPD	MIG	2,313,078.95	94,467.09	2,407,546.04	-	-	2,124,481.45	2,443,153.67	88%	101%
Little Flower to Fairview Road (Direct)	IPD	MIG	3,582,196.55	(2,184,759.54)	1,397,437.01	-	-	-	-	0%	0%
Little Flower to Fairview Road (Indirect)	IPD	MIG	1,092,249.93	(2,79,741.79)	812,508.14	30,790.00	-	301,213.65	346,395.70	37%	43%
Hlongwa Road (Ward 3)	IPD	MIG	992,217.52	(702,546.61)	289,670.91	-	-	240,899.33	277,034.23	83%	96%
Midabu Access Road (Ward 12)	IPD	MIG	1,279,921.44	738,030.70	2,017,952.14	-	-	1,586,466.67	1,644,150.91	79%	81%
Community Assets INT											
Community Assets MIG			10,248,553.49	1,464,495.62	11,713,049.11	1,089,938.20	137,531.47	6,568,627.32	7,553,921.42	56%	64%
Xolani Vez Sportfield	Sport and Rec	MIG	6,499,885.78	89,690.17	6,589,575.95	780,853.50	86,761.50	3,658,230.36	4,206,964.91	56%	64%
Mleyi Sportfield	Sport and Rec	MIG	-	1,343,372.94	1,343,372.94	-	-	835,393.14	960,702.11	62%	72%
Nonkwenkweni Sportfield (Ward 3) (Direct)	Sport and Rec	MIG	3,311,804.37	31,432.51	3,343,236.88	309,084.70	50,769.97	1,838,304.67	2,114,050.37	55%	63%
Nonkwenkweni Sportfield (Ward 3) (Indirect)	Sport and Rec	MIG	436,863.34	-	436,863.34	-	-	236,699.15	272,204.02	54%	62%
Community Halls INT											
Community Halls MIG			9,056,882.56	968,293.07	10,025,175.63	376,386.76	63,690.60	3,680,083.52	4,232,096.05	37%	42%
Plain Hill Hall (Direct)	Community-IMIG		4,043,900.16	551,474.45	4,595,374.61	312,515.05	63,690.60	1,038,477.11	1,194,248.68	23%	26%
Plain Hill Hall (Indirect)	Community-IMIG		593,229.50	83,080.04	676,309.54	63,871.71	-	419,570.16	482,505.68	62%	71%
Madungeni Hall (Direct)	Community-IMIG		4,011,053.09	261,104.91	4,272,158.00	-	-	1,934,820.90	2,225,040.04	45%	52%
Madungeni Hall (Indirect)	Community-IMIG		408,699.81	72,633.67	481,333.48	-	-	287,215.35	330,297.65	60%	69%
Buildings MIG			1,725,899.56	(98,238.54)	1,627,661.02	-	-	1,206,967.36	1,388,012.46	74%	85%
Buildings Small Town			5,000,000.00		5,000,000.00	-	-	47,190.00	54,268.50	1%	1%
Jolivet Outdoor Gym (Direct)	Technical	MIG	1,514,285.13	(85,443.59)	1,428,841.54	-	-	1,100,309.00	1,265,355.35	77%	89%
Jolivet Outdoor Gym (Indirect)	Technical	MIG	211,614.43	(12,794.95)	198,819.48	-	-	106,658.36	122,627.13	54%	62%
Light Industrial Park	SD	Small Town	5,000,000.00	-	5,000,000.00	-	-	47,190.00	54,268.50	1%	1%
Electrification			400,000.00	-	400,000.00	-	-	-	-	0%	0%
Golf Course Electrification	IPD	Int	200,000.00	-	200,000.00	-	-	-	-	0%	0%
CRU Electrification	IPD	Int	200,000.00	-	200,000.00	-	-	-	-	0%	0%
Other Equipment			2,696,000.00	(449,500.00)	2,246,500.00	664,760.00	-	729,760.00	839,224.00	32%	37%
Tractor	Refuse	Int	680,000.00	100,000.00	780,000.00	664,760.00	-	664,760.00	764,474.00	89%	98%
1.8m Slesher	Refuse	Int	90,000.00	(25,000.00)	65,000.00	-	-	65,000.00	74,750.00	100%	115%
Chain Saw	Refuse	Int	8,000.00	3,000.00	11,000.00	-	-	-	-	0%	0%
Auger with bits and adaptor	Refuse	Int	8,000.00	2,500.00	10,500.00	-	-	-	-	0%	0%
Ride On Mower	Refuse	Int	90,000.00	90,000.00	180,000.00	-	-	-	-	0%	0%
Fire Equipment	Fire	Int	110,000.00	-	110,000.00	-	-	-	-	0%	0%
3* Loud Hailer	SD	Int	25,000.00	-	25,000.00	-	-	-	-	0%	0%
Lawn Mower	Refuse	Int	10,000.00	-	10,000.00	-	-	-	-	0%	0%
CCTV Cameras Installation	Corporate	Int	1,000,000.00	(270,000.00)	730,000.00	-	-	-	-	0%	0%
2x Car Washes	Corporate	Int	80,000.00	20,000.00	100,000.00	-	-	-	-	0%	0%
4x Carports (Fire Department)	Corporate	Int	60,000.00	-	60,000.00	-	-	-	-	0%	0%
UPS System for new server room	Corporate	Int	210,000.00	(210,000.00)	-	-	-	-	-	0%	0%
3x Turnstyle Gates	Corporate	Int	170,000.00	(170,000.00)	-	-	-	-	-	0%	0%
Security Gates	Corporate	Int	5,000.00	-	5,000.00	-	-	-	-	0%	0%
Wash Bay	SD	Int	50,000.00	10,000.00	60,000.00	-	-	-	-	0%	0%
Livestock Fencing	SD	Int	100,000.00	-	100,000.00	-	-	-	-	0%	0%
Computer and IT Equipment INT			980,000.00	594,000.00	1,574,000.00	38,489.00	-	401,983.80	462,281.37	26%	29%
Computer and IT Equipment MIG			-	-	-	-	-	-	-	-	-
Laptops	Corporate	Int	460,000.00	11,000.00	471,000.00	38,489.00	-	401,983.80	462,281.37	85%	98%
Other IT Equipment	Corporate	Int	70,000.00	28,000.00	98,000.00	-	-	-	-	0%	0%
Biometric Scan	Corporate	Int	50,000.00	(45,000.00)	5,000.00	-	-	-	-	0%	0%
Technical Equipment for new Boardroom	Corporate	Int	400,000.00	600,000.00	1,000,000.00	-	-	-	-	0%	0%
Office Furniture			1,640,000.00	1,309,000.00	2,949,000.00	635,170.00	-	1,116,001.26	1,283,401.45	38%	44%
Plastic Chairs-Halls	SD	Int	60,000.00	-	60,000.00	-	-	-	-	0%	0%
Aircondition unit	Corporate	Int	-	159,000.00	159,000.00	-	-	-	-	0%	0%
Building Furniture SD (Traffic)	SD	Int	340,000.00	-	340,000.00	-	-	-	-	0%	0%
Municipal Boardroom Furniture	Corporate	Int	1,000,000.00	500,000.00	1,500,000.00	635,170.00	-	1,116,001.26	1,283,401.45	74%	86%
Cleaning Equipment (Office & Fleet)	Corporate	Int	20,000.00	-	20,000.00	-	-	-	-	0%	0%
Generator for PI Hall	Corporate	Int	200,000.00	660,000.00	860,000.00	-	-	-	-	0%	0%
4x Safe for gun storage	Corporate	Int	20,000.00	(10,000.00)	10,000.00	-	-	-	-	0%	0%
Intangible			900,000.00	(100,000.00)	800,000.00	-	-	351,803.96	404,574.55	44%	51%
Software licenses	Corporate	Int	900,000.00	(100,000.00)	800,000.00	-	-	351,803.96	404,574.55	44%	51%
Land			4,892,000.00	(3,392,000.00)	1,500,000.00	-	-	1,500,000.00	1,725,000.00	100%	115%
Land Acquisition(Mariathal)	IPD	Int	250,000.00	(250,000.00)	-	-	-	-	-	0%	0%
Municipal Exist Point	IPD	Int	100,000.00	(100,000.00)	-	-	-	-	-	0%	0%
Golf Course	IPD	Int	1,300,000.00	(1,300,000.00)	-	-	-	-	-	0%	0%
Statistics Building Refurb	IPD	Int	1,000,000.00	(1,000,000.00)	-	-	-	-	-	0%	0%
Purchase of parking space and driveway	IPD	Int	2,000,000.00	(500,000.00)	1,500,000.00	-	-	1,500,000.00	1,725,000.00	100%	115%
Transfer station	IPD	Int	242,000.00	(242,000.00)	-	-	-	-	-	0%	0%
Total Expenditure			50,949,000.00	(1,126,683.62)	49,822,316.38	2,835,533.96	201,222.07	20,278,123.54	23,139,556.31	41%	46%
MIG Expenditure			30,291,000.00	0.00	30,291,000.00	1,497,114.96	201,222.07	15,708,739.30	17,884,764.43	52%	59%
Small Town			5,000,000.00	-	5,000,000.00	-	-	47,190.00	54,268.50	1%	1%
Internal Expenditure			15,656,000.00	(1,126,683.62)	14,531,316.38	1,338,419.00	-	4,522,194.24	5,200,523.38	31%	36%
Total Expenditure			50,949,000.00	(1,126,683.62)	49,822,316.38	2,835,533.96	201,222.07	20,290,933.54	23,085,287.81	41%	46%

Overall Capital expenditure as at 31 March 2023 is 46% including VAT, and MIG expenditure is 59% including VAT and Internally funded is 36% including VAT. The delays especially in MIG have been caused by the environmental issues

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 March 2023 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.