



# SECTION 52 QUARTERLY REPORT FOR PERIOD ENDING MARCH 2023

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## 1. INTRODUCTION

### Monthly budget statements

In terms of MFMA Section 52 the accounting officer of a municipality must by no later than 30 working days after the end of each quarter 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 quarter for the financial year up to the end of that period:

- Actual revenue, per revenue source;
- actual borrowings;
- actual expenditure, per vote;
- actual capital expenditure, per vote;
- the amount of any allocations received;
- actual expenditure on those allocations, excluding expenditure on—
- its share of the local government equitable share; and
- allocations exempted by the annual Division of Revenue Act from compliances with this paragraph; and
- when necessary, an explanation of—
- any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
- any material variances from the service delivery and budget implementation plan; and
- any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

(2) The statement must include—

- a projection of the relevant municipality’s revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and
  - the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87(10).
- (3) The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality’s approved budget.
- (4) The statement to the provincial treasury must be in the format of a signed document and in electronic format.
- (5) The accounting officer of a municipality which has received an allocation referred to in subsection (1)(e) during any particular month must, by no later than 10 working days after the end of that month, submit that part of the statement reflecting the particulars referred to in subsection (1)(e) and (f) to the national or provincial organ of state or municipality which transferred the allocation.
- (6) The provincial treasury must by no later than 22 working days after the end of each month submit to the National Treasury a consolidated statement in the prescribed format on the state of the municipalities’ budgets, per municipality and per municipal entity.
- (7) The provincial treasury must, within 30 days after the end of each quarter, make public as may be prescribed, a consolidated statement in the prescribed format on the state of municipalities ‘budgets per municipality and per municipal entity. The MEC for finance must submit such consolidated statement to the provincial legislature no later than 45 days after the end of each quarter.

## **2. IN – YEAR BUDGET STATEMENT TABLES**

In terms of regulation 14 of the Municipal Budget and Reporting Regulations, the in-year budget statement tables must consist of Table C1 to C 7 and supporting documentation for debtors, Creditors, Investment portfolio analysis and allocation of grants receipts and expenditure.

## **2.1 Collins Chabane Local Municipality- Table C1 Monthly Budget Statement Summary – M09 March**

### **2.1.1 REVENUE**

In terms of 2021/22 an audited figure, the municipality had total revenue (excluding capital transfers) of R 519 061 million and in the current financial year, the annual operational revenue has been adjusted from R 599,727 million to R 621,755 million, resulting in an increase of 20% from previous financial year. The municipal revenue is R 484 258 million for the period ending March 2023. The projected operational revenue is R 574 267 million and the operational revenue that shows a negative 16% variance against the year projected budget of R 574 267 million.

The municipality received Equitable share grant amounting to R 417,916 million, Municipal Infrastructure Grant (MIG) of R 67 889 million, Finance Management Grant (FMG) of R 2,550 million, Expanded Public Works Programme (EPWP) of R 1 759 million and Integrated National Electrification Programme (INEP) of R 5 000 million as at the end of March 2023. Furthermore, the municipality has received all tranches gazetted for the transfers and subsidies as per the approved payment schedule and the Division of Revenue Act (DORA).

The operational revenue year to date is R 484 258 million against total projected operational budget of R 574 267 million that shows a negative variance of 16%. The municipality has a budget for sales of land (business park) that the municipality did not collect hence the huge variance, the municipality has budgeted R 80 million.

**Refer to Schedule C4 for details on the operational revenue budget.**

The 2021/22 audited figures for transfers and subsidies (capital transfer) is R 129,758 million comprising of R 114,758 million for MIG and R 15,000 million for INEP. The municipality has spent 97.8% on all the conditional grants in the 2021/22 financial year. The municipality had an unspent balance R 2,8 million for INEP, that shows 81% spending on the INEP grants at 30 June 2022 and the roll over application was subsequently approved by National Treasury.

The budget for capital transfer and subsidies in the current year is budgeted to R 98,889 million, comprising of R93,889 million for MIG and R5 million for INEP. The municipality has spent 100% on all the capital conditional grants in the current financial year.

The municipality has received R 72 889 million for capital transfer. Of the total capital amount received for capital transfers and subsidies, R 72 889 million has been recognised as revenue.

## **2.1.2 EXPENDITURE**

The municipality had R 425 569 million audited figures on operational expenditure in 2021/22 financial year and the current year operational expenditure has been adjusted from R 408,844 million to R 482,043 million.

The municipality has currently spent R 323 504 million on operational expenditure against the projected operational budget of R 335 943 million representing a negative variance of 4%. The actual expenditure is R 323 504 million against the annual budget of R 482,043 million is 67%, which shows a negative variance of 33%. Therefore, the municipality underspent by 33% at 31 March 2023.

The municipality's 2021/22 audited figures for capital expenditure is R 345 988 million whereas the current year capital expenditure budget is R 289,600 million which has a decrease by 19% from previous year audited outcome.

The current year capital budget is made up of two sources of revenue, namely the transfers and subsidies budget of R 98,889 million and own revenues budget of R 190,711 million.

The year to date capital expenditure for both transfers and own revenue is R 232 347 million against projection of R 217 200 million representing over expenditure against projected budget by 6%.

**Refer to the detailed report on each capital projects for the reasons on none or lower than expected spending.**

## **2.1.3 FINANCIAL POSITION**

The municipality's 2021/22 audited outcome for community wealth/Equity was R 1,582,002 billion and projected at R 1 788 337 billion in the current year budget representing an increase of 13%. The municipality is currently sitting on R 1 822 133 billion community wealth against the annual budget of R 1 788 337 billion which represent 102%.

## **2.1.4 CASH FLOWS**

The municipality's 2021/22 audited outcome for cash equivalent was R 296 846 million, the current year projection of cash and cash equivalent is R 306 594 million. The municipality's bank balance as at 31 March 2023 is R 293 537 million and is in a good financial condition to cover all its committed projects and other current liabilities. The overall cash and cash equivalent balance, as at 31 March 2023 was R 364 446 million. Included in the cash and cash equivalents is R 70 909 million that is sitting on investment accounts.

### **2.1.5 DEBTORS**

The debtors balance for the period ending 31 March 2023 is R 259 301 million. Of the total of R 259 301 million, an amount of R 247 281 million representing 95% is over 90 days.

Total billing for the period ending 31 March 2023 is R 28 436 million with a total year to date collection of R 12 000 million that represent a collection rate of 42% against the year to date billing. The total amount of R 259 301 million is made up of:

- R 84 571 million: government departments,
- R 24 675 million: commercial, and
- R 150 055 million: households

### **2.1.6 CREDITORS**

The municipality's outstanding payments as at 31 March 2023 is R 8 000 million, the total is made up of:

- R 5 615 million: outstanding payments between 0 to 30 days,
- R 1 173 million: outstanding payments 31 to 60 days,
- R 50 thousand: outstanding payments 61 to 90 days,
- R 38 thousand: outstanding payments 91 to 120 days
- R 190 thousand: outstanding payments 121 to 150 days
- R 0 thousand: outstanding payments 151 to 180 days
- R 62 thousand: outstanding payments 181 to 210 days
- R 872 thousand: outstanding payments 211 to 240 days

These exclude the retention amount of R 28 690 million that is catered for in the statement of financial position.

LIM345 Collins Chabane - Table C1 Monthly Budget Statement Summary - M09 March

Description	Budget Year 2022/23								
	2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	35 500	34 777	34 777	3 025	24 658	26 083	(1 425)	-5%	34 777
Service charges	4 882	6 424	6 424	419	3 778	4 818	(1 040)	-22%	6 424
Investment revenue	12 783	15 118	19 699	793	12 104	13 171	(1 067)	-8%	19 699
Transfers and subsidies	442 518	458 352	458 452	108 337	421 146	459 499	(38 353)	-8%	458 452
Other own revenue	23 378	84 955	102 402	1 500	22 573	70 695	(48 122)	-68%	102 402
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>519 061</b>	<b>599 627</b>	<b>621 755</b>	<b>114 073</b>	<b>484 258</b>	<b>574 267</b>	<b>(90 008)</b>	<b>-16%</b>	<b>621 755</b>
Employee costs	122 762	159 399	138 633	11 232	96 353	111 243	(14 890)	-13%	138 633
Remuneration of Councillors	26 555	28 337	29 315	2 299	21 420	21 644	(224)	-1%	29 315
Depreciation & asset impairment	48 218	44 697	48 641	22 230	21 381	35 101	(13 719)	-39%	48 641
Finance charges	72	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	14 222	8 964	16 149	884	10 668	9 747	921	9%	16 149
Transfers and subsidies	9 974	17 150	5 398	78	830	4 959	(4 130)	-83%	5 398
Other expenditure	203 766	150 296	243 906	20 100	172 852	153 249	19 603	13%	243 906
<b>Total Expenditure</b>	<b>425 569</b>	<b>408 844</b>	<b>482 043</b>	<b>56 823</b>	<b>323 504</b>	<b>335 943</b>	<b>(12 439)</b>	<b>-4%</b>	<b>482 043</b>
<b>Surplus/(Deficit)</b>	<b>93 492</b>	<b>190 783</b>	<b>139 712</b>	<b>57 251</b>	<b>160 754</b>	<b>238 324</b>	<b>(77 570)</b>	<b>-33%</b>	<b>139 712</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	126 908	98 889	101 738	8 517	85 777	124 751	(38 974)	-31%	101 738
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	5 401	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>225 801</b>	<b>289 672</b>	<b>241 450</b>	<b>65 768</b>	<b>246 531</b>	<b>363 075</b>	<b>(116 544)</b>	<b>-32%</b>	<b>241 450</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>225 801</b>	<b>289 672</b>	<b>241 450</b>	<b>65 768</b>	<b>246 531</b>	<b>363 075</b>	<b>(116 544)</b>	<b>-32%</b>	<b>241 450</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>347 728</b>	<b>289 600</b>	<b>289 600</b>	<b>20 312</b>	<b>232 347</b>	<b>217 200</b>	<b>15 147</b>	<b>7%</b>	<b>289 600</b>
Capital transfers recognised	68 735	95 889	98 738	1 237	78 497	73 056	5 441	7%	98 738
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	52 935	193 711	190 862	19 075	153 850	144 144	9 706	7%	190 862
<b>Total sources of capital funds</b>	<b>121 670</b>	<b>289 600</b>	<b>289 600</b>	<b>20 312</b>	<b>232 347</b>	<b>217 200</b>	<b>15 147</b>	<b>7%</b>	<b>289 600</b>
<b>Financial position</b>									
Total current assets	495 552	563 154	396 806		598 832				396 806
Total non current assets	1 325 955	1 376 333	1 702 858		1 605 121				1 702 858
Total current liabilities	129 432	149 150	185 780		265 347				185 780
Total non current liabilities	116 473	125 547	125 547		116 473				125 547
Community wealth/Equity	1 575 602	1 664 789	1 788 337		1 822 133				1 788 337
<b>Cash flows</b>									
Net cash from (used) operating	297 329	263 978	299 325	178 556	491 449	351 432	(140 017)	-40%	299 325
Net cash from (used) investing	(252 361)	(289 600)	(289 600)	(31 649)	(358 022)	(117 200)	240 822	-205%	(289 600)
Net cash from (used) financing	5 376	-	-	5	24	(318)	(342)	108%	-
<b>Cash/cash equivalents at the month/year end</b>	<b>473 572</b>	<b>397 605</b>	<b>306 594</b>	<b>-</b>	<b>544 162</b>	<b>530 783</b>	<b>(13 379)</b>	<b>-3%</b>	<b>420 436</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	4 508	3 813	3 698	3 644	3 625	3 571	19 153	217 287	259 301
<b>Creditors Age Analysis</b>									
Total Creditors	5 615	1 173	50	38	190	0	62	872	8 000

## **2.2 Table C2 Monthly Budget Statement- Financial Performance (functional classification)- M09 March**

### **2.2.6 REVENUE PER FUNCTIONAL CLASSIFICATION.**

The total revenue in Table C2 below broken down per functional classification as follows:

- Governance and administration revenue budget has been adjusted from R 508,881 million to R 513 436 million, the year to date actual revenue is R 466 334 million against the projected revenue budget of R 498 268 million that has a negative variance of 6%.
- Community and Public Safety has been adjusted from R 558 thousand to R 454 thousand, the year to date actual is R 323 million against the projected budget of R 377 thousand, which represent 14% under collection. Included in this amount is rental of facilities (halls and stadiums) and sale of graves.
- Economic and Environmental service has been adjusted from R 177,754 million to R 195 330 million, the year to date actual revenue is R 95 499 million against the projected revenue budget of R 188 165 million, this indicates that revenue received against the year to date budget has a negative variance of 49%. Included in the total departmental budget is R 93,889 million for MIG allocation. The municipality have recognised R 67,889 million relating to the MIG grant as at 31 March 2023. There is a huge budget for sales of stand in Business Park that has zero collection, hence the huge variance.
- Trading services revenue has been adjusted from R 11,424 million to R 14 273 million, the year to date actual revenue is R 7 880 million against the projected budget of R 12 208 million that indicates under collection by 35%. The budget includes the R5 million for INEP which the municipality has received and has since spent 100% on INEP projects. There is an amount of R 3 778 million relating to waste management that is sitting under budget and Treasury that need to be reclassified.

## 2.2.7 EXPENDITURE PER FUNCTION

The total expenditure in Table C2 is further broken down per function and classified as follow:

- The total budgeted expenditure per function for Governance & Administration budget has been adjusted from R 249,885 million to R 298 064 million, the municipality spent R 199 314 million against the projected budget of R 209 403 million that is 5% underspending on the projected budget. The variance has been explained in table C4 below for individual line items.
- Community and Public Safety has been adjusted from R 19, 114 million to R 24 172 million, and R 11 615 million spent against the projected budget of R 16 345 million that shows 29% underspending.
- Economic and Environment service expenditure budget has been adjusted from R 98, 411 million to R 128 878 million, and R 94 079 million has spent against the projected budget of R 85 603 million that indicates underspending of 10%. The variance has been explained in table C4 below for individual line items.
- Trading Service budget has been adjusted from R 45,033 million to R 30 930 million, and R 18 496 million spent against projected budget of R24 592 million, which shows under spending on the projected budget by 25%.

LIM345 Collins Chabane - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		502 110	508 881	513 436	112 817	466 334	498 268	(31 935)	-6%	513 436
Executive and council		-	-	-	(1 678)	-	-	-	-	-
Finance and administration		502 110	508 881	513 436	114 495	466 334	498 268	(31 935)	-6%	513 436
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		333	558	454	(5 909)	323	377	(54)	-14%	454
Community and social services		332	558	454	44	323	377	(54)	-14%	454
Sport and recreation		1	-	-	(5 953)	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		136 777	177 654	195 330	20 020	95 499	188 165	(92 666)	-49%	195 330
Planning and development		128 664	167 771	183 922	80 299	88 296	180 143	(91 847)	-51%	183 922
Road transport		8 113	9 883	11 408	(60 278)	7 203	8 022	(819)	-10%	11 408
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		12 150	11 424	14 273	(4 338)	7 880	12 208	(4 328)	-35%	14 273
Energy sources		12 150	5 000	7 849	(3 445)	5 000	7 390	(2 390)	-32%	7 849
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	6 424	6 424	(893)	2 880	4 818	(1 938)	-40%	6 424
Other	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	651 370	698 516	723 493	122 590	570 035	699 018	(128 982)	-18%	723 493
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		281 698	246 085	298 064	27 239	199 314	209 403	(10 089)	-5%	298 064
Executive and council		38 600	49 255	50 189	4 813	34 921	37 593	(2 672)	-7%	50 189
Finance and administration		237 181	190 638	241 328	22 167	162 116	167 024	(4 908)	-3%	241 328
Internal audit		5 917	6 193	6 546	259	2 278	4 786	(2 508)	-52%	6 546
<b>Community and public safety</b>		23 028	19 114	24 172	1 380	11 615	16 345	(4 730)	-29%	24 172
Community and social services		12 895	4 406	12 164	281	3 000	6 395	(3 394)	-53%	12 164
Sport and recreation		758	2 597	2 622	343	1 762	1 958	(196)	-10%	2 622
Public safety		9 375	12 110	9 385	756	6 853	7 993	(1 140)	-14%	9 385
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		79 606	98 611	128 878	23 501	94 079	85 603	8 476	10%	128 878
Planning and development		47 672	48 591	69 244	5 857	48 660	44 537	4 124	9%	69 244
Road transport		31 935	49 361	59 634	17 643	45 418	40 835	4 583	11%	59 634
Environmental protection		-	659	0	-	-	231	(231)	-100%	0
<b>Trading services</b>		41 237	45 033	30 930	4 703	18 496	24 592	(6 095)	-25%	30 930
Energy sources		23 415	20 014	14 376	3 444	9 411	9 553	(142)	-1%	14 376
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		17 822	25 020	16 554	1 259	9 086	15 039	(5 954)	-40%	16 554
Other		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	425 569	408 844	482 043	56 823	323 504	335 943	(12 439)	-4%	482 043
<b>Surplus/ (Deficit) for the year</b>		225 801	289 672	241 450	65 768	246 531	363 075	(116 544)	-32%	241 450

References

## **2.3 Collins Chabane Local Municipality Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) – M09 March**

Table C3 below shows the Revenue and Expenditure per vote.

### **2.3.6 REVENUE BY VOTE**

- Budget and Treasury budget has been adjusted from R 508, 881 million to R 513 436 million, the year to date actual is R 466 334 million against the projected budget of R 498 268 million that resulted in a negative variance of 6.4%. The revenue comprises of operational grants and other revenue. The Equitable share grant has a total budget of R 454, 043 million and the allocation for the current financial year has been fully received.
- Technical services budget has been adjusted from R 110, 531 million to R 114 905 million; the year to date actual revenue was R 94 212 million against the projected budget of R 134 972 million that shows negative variance of 30.2%. Included in the revenue amount are the capital grants.

### **2.3.7 EXPENDITURE BY VOTE**

- Corporate services budget has been adjusted from R 111,763 million to R 152 894, the year to date spending by vote is R 117 237 million against the projected budget of R 103 925 million that shows overspending by 12.8% against the projected expenditure budget.
- Community services budget has been adjusted from R 45,396 million to R 44 034 million, the year to date actual by vote is R 23 174 million against the projected budget of R 33 149 million that shows underspending of 30.1% against the projected expenditure budget.
- Spatial Planning & Development budget has been adjusted from R 42 274 million to R 55 853 million, the year to date spending by vote was R 39 257 million against the projected budget of R 37 354 million which shows an overspending of 5.1% against the projected expenditure budget.

- Budget and Treasury annual budget has been adjusted from R 113 260 million to R 118 146 million, the year to date spending by vote is R 67 037 million against the projected budget of R 87 353 million that shows underspending of 23.3% against the projected expenditure budget.
- Technical Services annual budget has been adjusted from R 76 764 million to R 77 705 million, the year to date spending by vote is R 56 886 million against the projected budget of R 53 963 million which shows overspending of 5% against the projected expenditure budget.
- Office of the Municipal Manager annual budget has been adjusted from R 19 687 million to R 33 411 million, the year to date spending by vote is R 19 913 million against the projection budget of R 20 199 million that show 1.4% underspending against the projected expenditure budget.

**LIM345 Collins Chabane - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March**

Vote Description	Ref	2021/22 Audited Outcome	Budget Year							
			Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		333	6 982	6 878	(6 802)	3 202	5 195	(1 993)	-38.4%	6 878
Vote 3 - SPATIAL PLANNING & DELEOPMENT		12 122	72 123	88 274	160	6 287	60 583	(54 295)	-89.6%	88 274
Vote 4 - BUDGET & TREASURY		502 110	508 881	513 436	114 495	466 334	498 268	(31 935)	-6.4%	513 436
Vote 5 - TECHNICAL SERVICES		136 805	110 531	114 905	16 416	94 212	134 972	(40 760)	-30.2%	114 905
Vote 6 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	(1 678)	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>651 370</b>	<b>698 516</b>	<b>723 493</b>	<b>122 590</b>	<b>570 035</b>	<b>699 018</b>	<b>(128 982)</b>	<b>-18.5%</b>	<b>723 493</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - CORPORATE SERVICES		117 935	111 763	152 894	13 015	117 237	103 925	13 312	12.8%	152 894
Vote 2 - COMMUNITY SERVICES		43 001	45 396	44 034	3 821	23 174	33 149	(9 976)	-30.1%	44 034
Vote 3 - SPATIAL PLANNING & DELEOPMENT		38 098	42 474	55 853	4 817	39 257	37 354	1 903	5.1%	55 853
Vote 4 - BUDGET & TREASURY		144 993	113 260	118 146	10 567	67 037	87 353	(20 316)	-23.3%	118 146
Vote 5 - TECHNICAL SERVICES		57 303	76 264	77 705	21 233	56 886	53 963	2 923	5.4%	77 705
Vote 6 - OFFICE OF THE MUNICIPAL MANAGER		24 239	19 687	33 411	3 370	19 913	20 199	(286)	-1.4%	33 411
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>425 569</b>	<b>408 844</b>	<b>482 043</b>	<b>56 823</b>	<b>323 504</b>	<b>335 943</b>	<b>(12 439)</b>	<b>-3.7%</b>	<b>482 043</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>225 801</b>	<b>289 672</b>	<b>241 450</b>	<b>65 768</b>	<b>246 531</b>	<b>363 075</b>	<b>(116 544)</b>	<b>-32.1%</b>	<b>241 450</b>

## 2.4 Collins Chabane Local Municipality - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) – M09 March

Table C4 below shows the Revenue and Expenditure per item.

### 2.4.6 REVENUE

- **Property rates-** The municipality budgeted to R 34,777 million for property rate; the year to date collection on property rate is R 10 336 million against the year to date billing of R 24 658 million that shows the collection rate of 42%.
- **Refuse revenue-** The Municipality has the budget of R 6,424 million for refuse revenue, the year to date collection on refuse revenue is R 1 664 million against the year to date billing of R 3 778 million that shows the collection rate of 44%.
- **Rental of facilities and equipment-** The Municipality has been adjusted to R 286 thousand for rental of facilities and equipment, the year to date actual rental facilities revenue is R 239 thousand against the projected budget of R 188 thousand that's shows over collection of 27%. The variance is due to government spheres that are utilising the municipal properties (boxing gym and guesthouse) at no fee. The waiving of costs to communities and other departments contribute to the under collection.
- **Interest earned on external investment-** The municipality adjusted the budget from R 15,118 million to R 19 699 million for interest earned on external investments, and has since earned R 12 104 million against the projected budget of R 13 171 million during the period ended March 2023. It must be noted that of the R 12 104 million, R 2,709 million is for the interest on investment and R 9,395 million is the interest on primary bank account.
- **Fines, Penalties and forfeits** - The municipality adjusted the budget from R 675 thousand to R 575 thousand and the municipality has recognised traffic fines revenue of R 236 thousand against the projected budget of R 467 thousand which shows the under-collection of 49%.
- **Licence and Permits-** The municipality has the budget of R 7,214 million on licence and permits, the year to date actual income is R 4 280 million against the projected budget of R 5 410 which shows a negative variance of 21%. This item includes the renewal of Spaza licences and permits for new applicants. The year to date actual exclude the March actuals since the Enatis report is generated after the month end closure of the financial system.
- **Agency service-**The municipality adjusted the budget from R 2,669 million to R 4 194 million for agency fees and the year to date actual agency fees is R 2 948 million against the projected budget of R 2 612 million that shows over-collection by 13%.

- **Transfer and subsidies** - The municipality have the budget to R 458,352 million and the year to date actual is R 421 146 million against the projected budget of R 459 499 million that shows negative 8% variance. It must be noted that there is an amount of R 36 126 million for equitable shares that has been misclassified to Vat payable account.
- **Other Revenue** the municipality adjusted the budget from R 73,688 million to R 81 792 million and year to date actual received is R 14 870 million against the projected budget of R 58 507 million that shows a negative variance of 75%. Included in the other revenue is the sales of stands, sale of tender documents and clearance certificates.

#### 2.4.7 EXPENDITURE

- The budget of **employee related cost** the municipality-has been adjusted from R159,399 million to R 138 633 million, and the actual spending is R 96 353 million against the projected budget of R 111 243 million that shows less spending of 13%.
- **The budget for remuneration of councillor** has been adjusted to R 29,315 million, and the actual spent is R 21 420 million against the annual budget of R 21 644 million that shows less spending of 1%.
- The budget for both **debt impairment and depreciation** amount to R 5 600 million and R 48 641million respectively and the actual to date for depreciation is R 21 381 million against the projected budget of R 35 101 million and debt impairment R 0 against the projected budget of R 4 200 million that shows the negative variance of 100% for debt impairment and negative variance of 39% for depreciation.
- **Inventory consumed** budget has been adjusted from R 8,964 million to R 16 149 million and the actual spending year to date is R 10 668 million against the projected budget of R 9 747 million that shows a variance of 9% over consumption. Included in the year to date spending of R 10 668 million, is the R 5,500 million for fuel usage.
- The actual expenditure on the **contracted services** amounted to R 109 585 million against the projected budget of R 89 801 million. The contracted services relate to security services, GRAP Compliance Asset Register, Financial Reporting and Management Improvements, Financial Reporting and Advisory services, Revenue Enhancement, Legal fees, IT support, Development of LED strategy and conducting land audit.
- **General expenditure** budgeted to R 88 300 and the year to date actual is R 63 290 million. The projected budget for general expenditure is R 59 247 million. The variance shows the overspending on general expenditure by 7%.

#### 2.4.8 SURPLUS FOR THE YEAR

The anticipated surplus at the end of financial year 2022/2023 is R 241,450 million. The actual current year surplus is R 246 531 million.

LIM345 Collins Chabane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		35 500	34 777	34 777	3 025	24 658	26 083	(1 425)	-5%	34 777
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		4 882	6 424	6 424	419	3 778	4 818	(1 040)	-22%	6 424
Rental of facilities and equipment		166	210	286	34	239	188	51	27%	286
Interest earned - external investments		12 783	15 118	19 699	793	12 104	13 171	(1 067)	-8%	19 699
Interest earned - outstanding debtors		7 584	500	8 342	-	-	3 512	(3 512)	-100%	8 342
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		372	675	575	58	236	467	(230)	-49%	575
Licences and permits		5 097	7 214	7 214	32	4 280	5 410	(1 130)	-21%	7 214
Agency services		3 148	2 669	4 194	370	2 948	2 612	336	13%	4 194
Transfers and subsidies		442 518	458 352	458 452	108 337	421 146	459 499	(38 353)	-8%	458 452
Other revenue		5 849	73 688	81 792	1 005	14 870	58 507	(43 637)	-75%	81 792
Gains		1 162	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>519 061</b>	<b>599 627</b>	<b>621 755</b>	<b>114 073</b>	<b>484 258</b>	<b>574 267</b>	<b>(90 008)</b>	<b>-16%</b>	<b>621 755</b>
<b>Expenditure By Type</b>										
Employee related costs		122 762	159 399	138 633	11 232	96 353	111 243	(14 890)	-13%	138 633
Remuneration of councillors		26 555	28 337	29 315	2 299	21 420	21 644	(224)	-1%	29 315
Debt impairment		25 440	5 600	5 600	-	(22)	4 200	(4 222)	-101%	5 600
Depreciation & asset impairment		48 218	44 697	48 641	22 230	21 381	35 101	(13 719)	-39%	48 641
Finance charges		72	-	-	-	-	-	-	-	-
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		14 222	8 964	16 149	884	10 668	9 747	921	9%	16 149
Contracted services		105 072	78 894	150 006	13 474	109 585	89 801	19 783	22%	150 006
Transfers and subsidies		9 974	17 150	5 398	78	830	4 959	(4 130)	-83%	5 398
Other expenditure		73 253	65 802	88 300	6 626	63 290	59 247	4 042	7%	88 300
Losses		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>425 569</b>	<b>408 844</b>	<b>482 043</b>	<b>56 823</b>	<b>323 504</b>	<b>335 943</b>	<b>(12 439)</b>	<b>-4%</b>	<b>482 043</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		93 492	190 783	139 712	57 251	160 754	238 324	(77 570)	(0)	139 712
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		126 908	98 889	101 738	8 517	85 777	124 751	(38 974)	(0)	101 738
Transfers and subsidies - capital (in-kind - all)		5 401	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>225 801</b>	<b>289 672</b>	<b>241 450</b>	<b>65 768</b>	<b>246 531</b>	<b>363 075</b>			<b>241 450</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>225 801</b>	<b>289 672</b>	<b>241 450</b>	<b>65 768</b>	<b>246 531</b>	<b>363 075</b>			<b>241 450</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>225 801</b>	<b>289 672</b>	<b>241 450</b>	<b>65 768</b>	<b>246 531</b>	<b>363 075</b>			<b>241 450</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>225 801</b>	<b>289 672</b>	<b>241 450</b>	<b>65 768</b>	<b>246 531</b>	<b>363 075</b>			<b>241 450</b>

## **2.5 Collins Chabane Local Municipality Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) – M09 March**

The municipality (as shown on Table C5) had an original budget of R 289,600 million for the financial year. As at 31 March 2023, the municipality's capital expenditure is R 232 347 million against the projected budget of R 217 200 million. The capital expenditure as at 31 March is at 80%; the municipality is performing well in terms of service delivery, it has since spent 100% on INEP and 100% on MIG as at 31 March 2023.

LIM345 Collins Chabane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - SPATIAL PLANNING & DELEOPMENT		-	-	-	-	-	-	-	-	-
Vote 4 - BUDGET & TREASURY		-	-	-	-	-	-	-	-	-
Vote 5 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - CORPORATE SERVICES		4 702	60 000	33 196	-	32 583	32 431	153	0%	33 196
Vote 2 - COMMUNITY SERVICES		22 282	17 100	15 098	202	9 139	13 008	(3 869)	-30%	15 098
Vote 3 - SPATIAL PLANNING & DELEOPMENT		-	500	425	-	425	345	80	23%	425
Vote 4 - BUDGET & TREASURY		207 777	6 000	8 280	-	2 649	4 875	(2 226)	-46%	8 280
Vote 5 - TECHNICAL SERVICES		112 967	206 000	232 601	20 110	187 550	166 542	21 009	13%	232 601
Vote 6 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>4</b>	<b>347 728</b>	<b>289 600</b>	<b>289 600</b>	<b>20 312</b>	<b>232 347</b>	<b>217 200</b>	<b>15 147</b>	<b>7%</b>	<b>289 600</b>
<b>Total Capital Expenditure</b>		<b>347 728</b>	<b>289 600</b>	<b>289 600</b>	<b>20 312</b>	<b>232 347</b>	<b>217 200</b>	<b>15 147</b>	<b>7%</b>	<b>289 600</b>

Below is a table showing detailed performance on each capital asset with comments on progress.

Capital Expenditure 2022/2023					
No	Description	Budget	Adjusted Budget	Actual	Percentage
1	Cost:Acquisitions Corp Serv Construction of Municipal Office Building(new)	48,104,731.00	33,195,594.00	32,583,206.87	98%
2	Acquisitions:Outsourced bungeni stadium	2,000,000.00	6,500,000.00	869,565.22	13%
3	Cost:Acquisitions Asset Man Other Equipment(new)	1,806,000.00	1,779,895.00	1,779,894.48	100%
4	Acquisitions:Outsourced Comm & Soc Serv Hall & Facili Development of Market Stalls	4,000,000.00	2,080,000.00	576,122.46	28%
5	Cost:Acquisitions Vuwani Sports Centre	1,000,000.00	-	-	#DIV/0!
6	Cost:Acquisitions NURSERY AT MALAMULELE	500,004.00	28,510.00	28,510.00	100%
7	Acquisitions:Outsourced light industries; flea market and agricultural hubs	500,000.00	425,307.00	425,306.84	100%
8	Acquisitions:Outsourced CONSTRUCTION OF DAVHANA STADIUM	6,138,300.00	9,638,300.00	6,779,635.20	70%
9	Cost:Acquisitions Electrification of Mabiligwe	5,000,000.00	5,000,000.00	4,665,232.72	93%
10	Cost:Acquisitions street light at 14 wards ( 210) excluding ward 1;13 & 25	10,000,000.00	10,000,000.00	9,354,792.60	94%
11	Acquisitions:Outsourced Refurbishment of Malamulele Taxi Rank	3,500,000.00	3,806,115.00	2,371,042.32	62%
12	Cost:Acquisitions Acquisitions of Furniture	970,000.00	3,049,029.00	54,600.00	2%
13	Cost:Acquisitions Sports & Rec facilities Upgrading of Malamulele Stadium	9,000,000.00	9,398,919.00	5,799,551.73	62%
14	Acquisitions:Outsourced TESTING STATION AT HLANAGNANI AND SASELAMANI	1,000,000.00	-	-	#DIV/0!
15	Acquisitions:Outsourced CONSTRUCTION OF JOSEFA RING ROAD-MIG	12,000,000.00	10,000,000.00	9,659,796.62	97%
16	Acquisitions:Outsourced CONSTRUCTION OF XIHOSANA RING ROAD- MIG	8,500,000.00	9,789,426.00	8,397,106.88	86%
17	Acquisitions:Outsourced Construction of Tiyani mall intersection	3,500,000.00	500,000.00	-	0%
18	Acquisitions:Outsourced MAGOMANI ROAD 2.5KM	7,000,000.00	7,000,000.00	4,196,363.76	60%
19	Acquisitions:Outsourced Olifantshoek Road 2.5 km	7,000,000.00	18,000,000.00	9,176,487.05	51%
20	Acquisitions:Outsourced PLAN AND CONSTRUCT OF MALAMULELE D EXT 3 INTERNAL STREET PHA	11,000,000.00	6,000,000.00	4,767,169.06	79%
21	Acquisitions:Outsourced Phaphazela road 2.5 km	7,000,000.00	9,300,000.00	9,047,940.19	97%
22	Acquisitions:Outsourced Rehabilitation of Vuwani Internal streets	22,895,269.00	30,825,843.00	23,911,810.77	78%
23	Acquisitions:Outsourced construction of 2;5 at gidjana ring road	1,000,000.00	1,000,000.00	-	0%
24	Acquisitions:Outsourced construction of 2;5 at masakona ring road	1,000,000.00	1,000,000.00	-	0%
25	Acquisitions:Outsourced construction of 2;5 at misevhe A;B;C &D ring road	1,000,000.00	1,000,000.00	-	0%
26	Acquisitions:Outsourced construction of 2;5 at muchipisi ring road	1,000,000.00	1,000,000.00	-	0%
27	Acquisitions:Outsourced designes for construction at botsoleni access road to public	1,000,000.00	1,000,000.00	-	0%
28	Acquisitions:Outsourced designes for construction at jim jones access road to public	1,000,000.00	1,000,000.00	-	0%
29	Acquisitions:Outsourced designes for construction at masia headkraal access road to	1,000,000.00	1,000,000.00	1,000,000.00	100%

30	Acquisitions:Outsourced design for construction at nghezimanil access road to	1,000,000.00	1,000,000.00	869,565.22	87%
31	Acquisitions:Outsourced to construct a storm water channel at malamulele B	6,111,000.00	1,000,000.00	-	0%
32	Cost:Acquisitions Road Tech Serv Plant & Machinery	9,224,000.00	9,220,711.00	9,220,710.57	100%
33	Cost:Acquisitions ALTEIN ROAD 2.5KM	7,000,000.00	10,000,000.00	9,387,576.46	94%
34	Cost:Acquisitions Low Level Bridges	3,500,000.00	3,500,000.00	1,940,809.53	55%
35	Cost:Acquisitions Mdavula Ring Road	31,000,000.00	31,000,000.00	29,747,324.68	96%
36	Cost:Acquisitions Mphambho Ring Road	27,750,700.00	29,750,700.00	29,646,455.08	100%
37	Cost:Acquisitions Opening and Widening of Streets in Business Park	10,500,000.00	7,500,000.00	5,562,149.30	74%
38	Cost:Acquisitions Upgrading of Malamulele D Extension 3	10,000,000.00	12,000,000.00	9,243,832.35	77%
39	Acquisitions:Outsourced Solid Waste Landfill Xigalo land fill site	3,500,000.00	1,311,655.00	1,311,654.51	100%
40	Cost:Acquisitions Refuse Bins and Bulk Containers	600,000.00	-	-	0%
	<b>Total Capital Expenditure</b>	<b>289,600,004.00</b>	<b>289,600,004.00</b>	<b>232,374,212.47</b>	<b>80%</b>

Below is the breakdown in terms of grants funded projects:

NO	Description	Budget	Actual	Percentage
1	Acquisitions:Outsourced bungeni stadium	4,000,000.00	-	0%
2	Acquisitions:Outsourced CONSTRUCTION OF DAVHANA STADIUM	9,638,300.00	3,363,056.08	35%
3	Cost:Acquisitions Sports & Rec facilities Upgrading of Malamulele Stadium	4,000,000.00	4,000,000.00	100%
4	Acquisitions:Outsourced CONSTRUCTION OF JOSEFA RING ROAD-MIG	15,000,000.00	10,992,569.02	73%
5	Acquisitions:Outsourced CONSTRUCTION OF XIHOSANA RING ROAD- MIG	15,000,000.00	8,397,106.88	56%
6	Cost:Acquisitions Mdavula Ring Road	19,500,000.00	19,500,000.00	100%
7	Cost:Acquisitions Mphambho Ring Road	19,750,700.00	19,045,746.31	96%
8	Acquisitions:Outsourced Solid Waste Landfill Xigalo land fill site	7,000,000.00	2,590,521.71	37%
		<b>93,889,000.00</b>	<b>67,889,000.00</b>	<b>72%</b>
			<b>Total Capital MIG</b>	<b>289,600,004 23%</b>
NO	Description	Budget	Actual	Percentage
1	Cost:Acquisitions Electrification of Mabiligwe	5,000,000.00	5,000,000.00	100%
		<b>5,000,000.00</b>	<b>5,000,000.00</b>	<b>100%</b>
			<b>Total Capital INEP</b>	<b>289,600,004 2%</b>

## MIG

MIG funded projects contributes 32% of the total capital budget and it has since spent 23% of the total capital budget.

## INEP

INEP funded projects contributes 2% of the total capital budget and it has since spent 2% of the total capital budget.

## INTERNAL FUNDED

The internal funded projects contribute 66% of the total capital budget and it has since spent 55% of the total actual expenditure as at 31 March 2023.

NB! It must be noted that all calculated expenditure percentage were done against the annual budget.

## COMMENTS

The attached Capital Expenditure report shows the total expenditure to date of R 212 062 million. (Table C5 Capex)

- Cost: Acquisitions Corp Serv Construction of Municipal Office Building (new) – 1. The contractor is busy with the construction of retaining wall, storm water, form work and pouring of concrete columns, construction of the 1st floor slab, fixing of steel the first floor slab and construction of guard house and refuse room. The overall progress is at 47%.
- Acquisitions: Outsourced bungeni stadium. The development of tender document
- Cost: Acquisitions Asset Man Other Equipment(new)-ongoing
- Acquisitions: Outsourced Comm & Soc Serv Hall & Facili Development of Market Stalls- The Project is under design stage.
- Cost:Acquisitions Vuwani Sports Centre- the project is planned to be implemented in 2023/2024 FY
- Cost:Acquisitions NURSERY AT MALAMULELE
- Acquisitions:Outsourced light industries; flea market and agricultural hubs
- Acquisitions:Outsourced CONSTRUCTION OF DAVHANA STADIUM- the contractor is busy with setting out, set clearance bulk earth works abluion block building works and borehole development 2. And equipping.-the overall progress is 9.83%
- Cost:Acquisitions Electrification of Mabiligwe- waiting for Eskom to energised
- Cost:Acquisitions street light at 14 wards ( 210) excluding ward 1;13 & 25- Development of Specification and submit to SCM for advertising

- Acquisitions:Outsourced Refurbishment of Malamulele Taxi Rank-Development of tender document
- Cost:Acquisitions Acquisitions of Furniture-
- Cost:Acquisitions Sports & Rec facilities Upgrading of Malamulele Stadium- The Project is complete.
- Acquisitions:Outsourced TESTING STATION AT HLANAGNANI AND SASELAMANI- Advertisement and Appointment of Contractor
- Acquisitions:Outsourced CONSTRUCTION OF JOSEFA RING ROAD-MIG- the contractor is busy with box cut excavation and road bed preparation. The overall progress is 13.6%
- Acquisitions:Outsourced CONSTRUCTION OF XIHOSANA RING ROAD- MIG- the contractor terminated the project
- Acquisitions:Outsourced Construction of Tiyani mall intersection- Engineer busy with detailed design report ,appointment of Engineer and Development of Preliminary Designs and Detailed Designs.
- Acquisitions:Outsourced MAGOMANI ROAD 2.5KM- The Contractor is busy with the site establishment, clearing and grubbing, roadbed preparation and sub base layer. The overall progress is 18.26%
- Acquisitions:Outsourced Olifantshoek Road 2.5 km- The Contractor is busy with box cutting, roadbed preparation and selected layer. The overall progress is 16.5%
- Acquisitions:Outsourced Phaphazela road 2.5 km- The Contractor is busy with storm water excavation, roadbed preparation, selected layer and sub-base stabilisation. Overall progress 30%.
- Acquisitions:Outsourced Rehabilitation of Vuwani Internal streets- The contractor is busy with box cutting, road bed preparation, selected layer sub base, kerbing and paving. The overall is 81%
- Acquisitions:Outsourced construction of 2;5 at gidjana ring road- Engineer busy with preliminary design report
- Acquisitions:Outsourced construction of 2;5 at masakona ring road- Engineer busy with preliminary design report.
- Acquisitions:Outsourced construction of 2;5 at misevhe A;B;C &D ring road- Engineer busy with preliminary design report.
- Acquisitions:Outsourced construction of 2;5 at muchipisi ring road-Engineer busy with preliminary report.
- Acquisitions:Outsourced designs for construction at botsoleni access road - Engineer busy with preliminary design report
- Acquisitions:Outsourced designs for construction at jim jones access road to public- Appointment of the Engineer.
- Acquisitions:Outsourced designs for construction at masia headkraal access road to- Engineer busy with preliminary report.
- Acquisitions:Outsourced designs for construction at ngezimanil access road to- Appointment of the Engineer .
- Acquisitions:Outsourced to construct a storm water channel at malamulele B- Appointment of Engineer.
- Cost:Acquisitions Road Tech Serv Plant & Machinery-ongoing
- Cost:Acquisitions ALTEIN ROAD 2.5KM- The contractor is busy with storm water excavation and pipe laying. The overall progress is 63.7%
- Cost:Acquisitions Low Level Bridges-project completed

- Cost:Acquisitions Mdavula Ring Road- The Contractor is currently busy sub base and base construction paving, v-drain construction. The overall progress is 90%
- Cost:Acquisitions Mphambho Ring Road- The project was practically handed over the 13<sup>th</sup> of January 2023.
- Cost:Acquisitions Opening and Widening of Streets in Business Park- The Contractor is currently busy with box cutting, culverts installation the and road layer works. The overall progress is at 49%
- Cost:Acquisitions Upgrading of Malamulele D Extension 3- The Contractor is currently busy with kerbing, paving and v-drain construction. The overall progress is at 89%.
- Acquisitions:Outsourced Solid Waste Landfill Xigalo land fill site-the project practically completed.

## **2.6 Collins Chabane Local Municipality - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend – M09 March**

As at 31 March 2023, the municipality had spent R 232 347 million in capital expenditure. The capital budget of R 14,000 million on the upgrading of existing assets relates to the upgrading of Malamulele stadium having a budget of R 4 000 million and upgrading of Malamulele D Ext at R10 million. The municipality has since spent R 10 479 million as at 31 March 2023 against the budget projection of R 9 333 million on upgrade of existing assets.

**LIM345 Collins Chabane - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March**

Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	32 072	24 133	24 133	40 926	40 926	24 133	(16 793)	-69.6%	14%
August	18 416	24 133	24 133	22 995	63 920	48 267	(15 654)	-32.4%	22%
September	23 940	24 133	24 133	11 410	75 330	72 400	(2 930)	-4.0%	26%
October	22 324	24 133	24 133	18 035	93 366	96 533	3 168	3.3%	32%
November	37 087	24 133	24 133	58 121	151 487	120 667	(30 821)	-25.5%	52%
December	22 068	24 133	24 133	25 199	176 687	144 800	(31 887)	-22.0%	61%
January	6 539	24 133	24 133	24 709	201 396	168 933	(32 463)	-19.2%	70%
February	32 463	24 133	24 133	10 639	212 035	193 067	(18 968)	-9.8%	73%
March	25 643	24 133	24 133	20 312	232 347	217 200	(15 147)	-7.0%	80%
April	15 553	24 133	24 133	-	-	241 333	-	-	-
May	24 015	24 133	24 133	-	-	265 467	-	-	-
June	87 608	24 133	24 133	-	-	289 600	-	-	-
<b>Total Capital expenditure</b>	<b>347 728</b>	<b>289 600</b>	<b>289 600</b>	<b>232 347</b>					

**2.7 Collins Chabane Local Municipality - Table C6 Monthly Budget Statement - Financial Position – M09 March**

The municipality has an opening cash balance of R 296,846 million at the beginning of the financial year and the balance as at 31 March 2023 is R 364 446 million with a projection of R 306 594 million, the balance includes of the capital investment and accrued interest of R 70 909 million. There is an increase of current assets from the audited balance of R 495 552 million to R 598 832 million in the 2022/2023 financial year. The total non-current assets increased from R 1 ,325, 955 billion to R 1,605,121 billion in the 2022/2023 financial year.

There is generally an increase on outstanding debtors due to non-implementation of credit control and debt collection policy as explained above. The municipality has embarked on data cleansing exercise to update the billing information in order to implement the credit control.

The total current liabilities of the municipality are R 265 347 million that include among others creditors and retention amounting to R 28 690 million. Based on the municipality current assets of R 598 832 million, the municipality will be able to cover its short-term obligations as indicated by a positive current/liquidity ratio.

The community wealth of the municipality has increase from R 1,575,602 billion (audited 2021/22) to R 1 822 133 billion in the current financial year.

LIM345 Collins Chabane - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		296 223	274 548	306 594	374 222	306 594
Call investment deposits		114 488	123 057	(0)	114 488	(0)
Consumer debtors		23 572	98 750	19 519	47 155	19 519
Other debtors		57 422	50 626	54 521	60 156	54 521
Current portion of long-term receivables		-	-	-	-	-
Inventory		3 846	16 173	16 173	2 810	16 173
<b>Total current assets</b>		<b>495 552</b>	<b>563 154</b>	<b>396 806</b>	<b>598 832</b>	<b>396 806</b>
<b>Non current assets</b>						
Long-term receivables		-	-	-	-	-
Investments		(5 363)	100 000	100 000	62 837	100 000
Investment property		2 060	3 800	3 800	2 060	3 800
Investments in Associate		-	-	-	-	-
Property, plant and equipment		1 323 055	1 267 648	1 592 655	1 534 021	1 592 655
Biological		-	-	-	-	-
Intangible		5 076	3 758	5 276	5 076	5 276
Other non-current assets		1 127	1 127	1 127	1 127	1 127
<b>Total non current assets</b>		<b>1 325 955</b>	<b>1 376 333</b>	<b>1 702 858</b>	<b>1 605 121</b>	<b>1 702 858</b>
<b>TOTAL ASSETS</b>		<b>1 821 507</b>	<b>1 939 486</b>	<b>2 099 664</b>	<b>2 203 953</b>	<b>2 099 664</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		3 110	-	-	3 110	-
Consumer deposits		5 694	318	318	5 718	318
Trade and other payables		86 260	125 157	161 787	222 151	161 787
Provisions		34 368	23 675	23 675	34 368	23 675
<b>Total current liabilities</b>		<b>129 432</b>	<b>149 150</b>	<b>185 780</b>	<b>265 347</b>	<b>185 780</b>
<b>Non current liabilities</b>						
Borrowing		3 771	-	-	3 771	-
Provisions		112 702	125 547	125 547	112 702	125 547
<b>Total non current liabilities</b>		<b>116 473</b>	<b>125 547</b>	<b>125 547</b>	<b>116 473</b>	<b>125 547</b>
<b>TOTAL LIABILITIES</b>		<b>245 905</b>	<b>274 697</b>	<b>311 327</b>	<b>381 820</b>	<b>311 327</b>
<b>NET ASSETS</b>	2	<b>1 575 602</b>	<b>1 664 789</b>	<b>1 788 337</b>	<b>1 822 133</b>	<b>1 788 337</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		1 575 602	1 664 789	1 788 337	1 822 133	1 788 337
Reserves		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>1 575 602</b>	<b>1 664 789</b>	<b>1 788 337</b>	<b>1 822 133</b>	<b>1 788 337</b>

## **CASH FLOW**

### **2.7 Collins Chabane Local Municipality - Table C7 Monthly Budget Statement - Cash Flow – M09 March**

#### **2.7.6 Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts – M09 March**

The municipality has a cash balance of R 293 537 million at the end of 31 March 2023, the balance excludes the capital investment amount and the interest accrued from the Nedbank and First National Bank.

The amount of R 293 537 million is sitting on the primary bank account, which is risky, however the municipality had invested R 68,200 million with Nedbank in the current financial year to minimise the risk and generate an interest from investment. The Municipality closed the 2021/22 financial year with a balance of R 296,874 million. It must be noted that there is an amount of R68,200 million has subsequently been invested with First National Bank and Nedbank. The municipality has so far earned an interest of R 2,709 million on investment account.

LIM345 Collins Chabane - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		13 095	10 583	13 911	721	10 336	9 269	1 068	12%	13 911
Service charges		1 610	1 927	2 570	183	1 664	1 702	(38)	-2%	2 570
Other revenue		16 905	32 730	133 606	230	9 257	64 898	(55 641)	-86%	133 606
Transfers and Subsidies - Operational		496 763	458 352	458 452	129 850	511 376	458 422	52 954	12%	458 452
Transfers and Subsidies - Capital		15 000	98 889	98 889	75 734	153 623	98 889	54 734	55%	98 889
Interest		122	15 118	19 699	-	-	13 171	(13 171)	-100%	19 699
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(246 166)	(353 622)	(427 802)	(28 163)	(194 807)	(294 918)	(100 111)	34%	(427 802)
Finance charges		-	-	-	-	-	-	-		-
Transfers and Grants		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>297 329</b>	<b>263 978</b>	<b>299 325</b>	<b>178 556</b>	<b>491 449</b>	<b>351 432</b>	<b>(140 017)</b>	<b>-40%</b>	<b>299 325</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		105 363	-	-	-	(68 200)	100 000	(168 200)	-168%	-
<b>Payments</b>										
Capital assets		(357 724)	(289 600)	(289 600)	(31 649)	(289 822)	(217 200)	72 622	-33%	(289 600)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(252 361)</b>	<b>(289 600)</b>	<b>(289 600)</b>	<b>(31 649)</b>	<b>(358 022)</b>	<b>(117 200)</b>	<b>240 822</b>	<b>-205%</b>	<b>(289 600)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		5 376	-	-	5	24	(318)	342	-108%	-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>5 376</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>24</b>	<b>(318)</b>	<b>(342)</b>	<b>108%</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>50 345</b>	<b>(25 622)</b>	<b>9 725</b>	<b>146 911</b>	<b>133 452</b>	<b>233 914</b>			<b>9 725</b>
Cash/cash equivalents at beginning:		423 227	423 227	296 869		410 711	296 869			410 711
Cash/cash equivalents at month/year end:		473 572	397 605	306 594		544 162	530 783			420 436

Reference

## **2.8 Table SC4 Monthly Budget Statement - aged creditors**

The municipality's outstanding payments as at 31 March 2023 is R 8 000 million, the total is made up of:

- R 5 615 million: outstanding payments between 0 to 30 days,
- R 1 173 million: outstanding payments 31 to 60 days,
- R 50 thousand: outstanding payments 61 to 90 days,
- R 38 thousand: outstanding payments 91 to 120 days
- R 190 thousand: outstanding payments 121 to 150 days
- R 0 thousand: outstanding payments 151 to 180 days
- R 62 thousand: outstanding payments 181 to 210 days
- R 872 thousand: outstanding payments 211 to 240 days

These exclude the retention amount of R 28 690 million that is catered for in the statement of financial position

The municipality has a retention of R 28 690 million as part of other payables in the statement of financial position. The available cash in the bank is able to cover all current creditors. An amount of R 5 615 million of outstanding creditors is within a legislation requirement of payment of service providers with 30 days in terms of section 65 of MFMA. It must be noted that the balance of creditors shown below has excluded the R 2 650 million relating to the PAYE deductions. The total balance of the creditors including the PAYE amount will be R 10 650 million.

**LIM345 Collins Chabane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March**

Description	NT Code	Budget Year 2022/23								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	5 615	1 173	50	38	190	0	62	872	8 000
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>5 615</b>	<b>1 173</b>	<b>50</b>	<b>38</b>	<b>190</b>	<b>0</b>	<b>62</b>	<b>872</b>	<b>8 000</b>

**2.9 Collins Chabane Local Municipality - Supporting Table SC3 Monthly Budget Statement - aged debtors – M09 March**

The table below indicates that the municipality’s outstanding debtors of R 259 301 million as at 31 March 2023. The municipality has appointed a service provider to assist with data cleansing, which will also enable the municipality to implement the credit control and debt collection policy. The municipal collection has improved since the appointment of service provider; the culture of payment in place. The municipality impaired R 64 million (2019/20 FYR) for consumer debtors, R 9 million was impaired in the previous year for Vuwani residential debts and must also be noted that the action was made to encourage Vuwani residents to pay their current year and future debts.

LIM345 Collins Chabane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2022/23										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.To Council Policy	
		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			
R thousands														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	3 104	2 508	2 428	2 402	2 390	2 365	13 548	108 171	136 915	128 876	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	1600	502	452	437	430	422	407	1 797	22 245	26 693	25 302	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	1810	834	816	800	783	784	767	3 573	16 963	25 320	22 870	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	69	37	34	30	29	32	235	69 907	70 373	70 233	-	-	
<b>Total By Income Source</b>	<b>2000</b>	<b>4 508</b>	<b>3 813</b>	<b>3 698</b>	<b>3 644</b>	<b>3 625</b>	<b>3 571</b>	<b>19 153</b>	<b>217 287</b>	<b>259 301</b>	<b>247 281</b>	<b>-</b>	<b>-</b>	
<b>2022/23 - totals only</b>		<b>5 728</b>	<b>3 688</b>	<b>3 798</b>	<b>3 561</b>	<b>3 561</b>	<b>3 488</b>	<b>35 108</b>	<b>176 749</b>	<b>235 682</b>	<b>222 468</b>	<b>-</b>	<b>-</b>	
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	1 880	1 760	1 714	1 696	1 706	1 697	9 607	64 512	84 571	79 218	-	-	
Commercial	2300	984	503	479	472	463	454	2 467	18 854	24 675	22 709	-	-	
Households	2400	1 644	1 551	1 506	1 476	1 456	1 420	7 080	133 921	150 054	145 353	-	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total By Customer Group</b>	<b>2600</b>	<b>4 508</b>	<b>3 813</b>	<b>3 698</b>	<b>3 644</b>	<b>3 625</b>	<b>3 571</b>	<b>19 153</b>	<b>217 287</b>	<b>259 301</b>	<b>247 281</b>	<b>-</b>	<b>-</b>	

## 2.10 Table SC13c Monthly Budget Statement - Expenditure on repairs and maintenance by asset class- M09 March

The total budget for repairs and maintenance adjusted to R 16,512 million, the actual spending is at 108% or R 12 781 million against the projection budget of R 11 843 million.

The total repairs and maintenance expenditure to date is made up the following categories:

- Electricity repairs and maintenance budgeted at R 4,000 million, the actual spent was R 3 607 million against the projected budget of R 2 650 million which shows 36% overspending.

- The annual budgeted amount for repairs and maintenance on municipal vehicles is R 2 162 million, and actual spending is R 1 801 million against the projected budget of R 1 465 million that shows 22% overspending on the projected budget.
- Road repairs and maintenance budgeted to R 9 200 million and actual spent of R 6 626 million against projection budget of R 6 557 million that shows 1% overspending against the projection budget.

LIM345 Collins Chabane - Supporting Table SC13c: Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		20 306	16 000	14 350	86	10 980	10 378	(602)	-5.8%	14 350
Roads Infrastructure		3 272	10 000	9 200	-	6 626	6 557	(69)	-1.0%	9 200
Roads		3 272	10 000	9 200	-	6 626	6 557	(69)	-1.0%	9 200
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		15 974	3 000	4 000	-	3 607	2 650	(957)	-36.1%	4 000
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		15 974	3 000	4 000	-	3 607	2 650	(957)	-36.1%	4 000
Capital Spares		-	-	-	-	-	-	-	-	-

LIM345 Collins Chabane - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
Depots		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Staff Housing		-	-	-	-	-	-	-		-
Social Housing		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
<b>Intangible Assets</b>		-	-	-	-	-	-	-		-
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		-	-	-	-	-	-	-		-
Water Rights		-	-	-	-	-	-	-		-
Effluent Licenses		-	-	-	-	-	-	-		-
Solid Waste Licenses		-	-	-	-	-	-	-		-
Computer Software and Applications		-	-	-	-	-	-	-		-
Load Settlement Software Applications		-	-	-	-	-	-	-		-
Unspecified		-	-	-	-	-	-	-		-
<b>Computer Equipment</b>		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
<b>Transport Assets</b>		1 727	1 362	2 162	251	1 801	1 465	(336)	-22.9%	2 162
Transport Assets		1 727	1 362	2 162	251	1 801	1 465	(336)	-22.9%	2 162
<b>Land</b>		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
<b>Total Repairs and Maintenance Expenditure</b>	1	22 033	17 362	16 512	337	12 781	11 843	(938)	-7.9%	16 512

## **2.11 Collins Chabane Local Municipality - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits – M09 March**

Table below detailed the municipality councillors, senior management and other municipal staff remuneration in full detail. It shows all the benefits paid as part of their package.

### **2.11.6 COUNCILLORS REMUNIRATION**

- Basic salaries and wages- councillor’s basic salaries and wages has been budgeted at R 21 236 million and the actual spending is R 15 632 million against the projected budget of R 15 437 million that shows 1% overspending against the projection budget.
- The councillor’s car allowance has been budgeted at R 695 thousand and actual spending of R 533 thousand against the projected budget of R 658 thousand that shows the underspending of 19%.
- Cell phone allowance budget has been budgeted at R 3 283 million and actual spent of R 2 223 million against the projected budget of R 2 481 million that shows the underspending of 10%.

### **2.11.7 SENIORS MANAGERS**

- Basic salaries and Wages-Senior Managers basic salaries and wages is budgeted at R 4 732 million and the actual spending is R 3 379 million against the project budget of R 3 521 million that shows 4% underspending against the projected budget.
- The Senior Manager’s car allowance has been budgeted at R 1 314 million and actual spending of R 971 thousand against projected budget of R 881 thousand that shows positive 10% variance.

### **2.11.8 OTHER MUNICIPAL STAFF**

- Basic salaries and wages- municipal staff basic salaries and wages has been budgeted to R 87 822 million and the actual spending is R 60 832 million against the projected budget of R 69 525 million which shows an underspending of 13%. The variance is due to late appointment and filling on vacant positions.
- Pension fund- municipal staff pension has been adjusted to 16 420 million and the actual spent is R 11 909 million against the projected budget of R 13 537 million which shows underspending of 12% against the projected budget.

- Medical aid contribution- municipal staff medical aid contribution has been budgeted at R 4 727 million and the actual spent is R 3 242 million against the projected budget of R 6 136 million that shows an underspending of 47%.
- Overtime - municipal staff overtime has been budgeted to R 1 595 million and the actual spent is R 1 019 million against the projected budget of R 770 thousand that shows an overspending of 32% against the projected budget.

LIM345 Collins Chabane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		18 912	19 835	21 236	1 648	15 632	15 437	195	1%	21 236
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		538	1 086	695	64	533	658	(125)	-19%	695
Cellphone Allowance		3 142	3 336	3 283	259	2 223	2 481	(258)	-10%	3 283
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		3 963	4 079	4 100	328	3 033	3 068	(35)	-1%	4 100
<b>Sub Total - Councillors</b>		<b>26 555</b>	<b>28 337</b>	<b>29 315</b>	<b>2 299</b>	<b>21 420</b>	<b>21 644</b>	<b>(224)</b>	<b>-1%</b>	<b>29 315</b>
<b>% increase</b>	4		<b>6.7%</b>	<b>10.4%</b>						<b>10.4%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		3 711	4 653	4 732	358	3 379	3 521	(142)	-4%	4 732
Pension and UIF Contributions		17	947	20	1	9	340	(331)	-97%	20
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		458	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		962	1 014	1 314	117	971	881	90	10%	1 314
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	0	0	0	0	0	(0)	-43%	0
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5 148</b>	<b>6 615</b>	<b>6 066</b>	<b>476</b>	<b>4 359</b>	<b>4 741</b>	<b>(382)</b>	<b>-8%</b>	<b>6 066</b>
<b>% increase</b>	4		<b>28.5%</b>	<b>17.8%</b>						<b>17.8%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		76 311	98 274	87 822	7 192	60 832	69 525	(8 693)	-13%	87 822
Pension and UIF Contributions		14 721	19 911	16 420	1 407	11 909	13 537	(1 627)	-12%	16 420
Medical Aid Contributions		5 457	12 129	4 727	402	3 242	6 136	(2 894)	-47%	4 727
Overtime		1 888	376	1 595	47	1 019	770	250	32%	1 595
Performance Bonus		7 112	7 919	8 053	685	5 190	5 993	(803)	-13%	8 053
Motor Vehicle Allowance		10 311	10 059	11 754	971	8 353	8 222	130	2%	11 754
Cellphone Allowance		6	-	-	-	-	-	-	-	-
Housing Allowances		73	577	62	5	38	227	(188)	-83%	62
Other benefits and allowances		35	1 820	60	2	29	661	(632)	-96%	60
Payments in lieu of leave		927	1 478	1 531	-	948	1 129	(181)	-16%	1 531
Long service awards		771	242	543	44	433	302	131	43%	543
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>117 614</b>	<b>152 784</b>	<b>132 567</b>	<b>10 755</b>	<b>91 994</b>	<b>106 502</b>	<b>(14 508)</b>	<b>-14%</b>	<b>132 567</b>
<b>% increase</b>	4		<b>29.9%</b>	<b>12.7%</b>						<b>12.7%</b>
<b>Total Parent Municipality</b>		<b>149 317</b>	<b>187 736</b>	<b>167 948</b>	<b>13 530</b>	<b>117 773</b>	<b>132 887</b>	<b>(15 114)</b>	<b>-11%</b>	<b>167 948</b>

## COMPETENCY REGULATION

- ❖ The municipality identified the number of officials whom does not meet the competency regulation, more than 12 officials are currently enrolled with registered training group for MFIP programme, the programme started from previous financial year (2020/21).
- ❖ The municipality has previously appointed seven (7) new interns that are funded by FMG. The interns attended their last class in December 2021.
- ❖ The municipal appointed seven (9) of the 14 interns as Accounting clerks, they resumed their new role on the 1 July 2021.
- ❖ The municipality has advertised for five (5) interns for Finance interns and internal audit. Out of the 5 advertised interns, only 2 appointed for internal audit.

COLLINS CHABANE MUNICIPALITY MINIMUM COMPETENCY											
Accounting Officer	Meet Minimum Competency	Chief Financial Officer	Meet Minimum Competency	Senior Managers	Meet Minimum Competency	Middle Managers	Meet Minimum Competency	Other Officials & Accountants	Meet Minimum Competency	Councillors	Meet Minimum Competency
Shilenge R.R	CPMD	Maluleleke V.N	MFMP in progress	Maluleke G.L	MFMP	Maringa R.M	MFMP	Masuvhelele P	CPMD	Cllr Bila T.J	MFMP
				Radali C	MFMP	Mkhuvele H.S	MFMP	Mamarara L	CPMD	Cllr Lebea M	MFMP
						Simango A	MFMP	Linda T.C	CPMD	Cllr Chauke M.G	MFMP
						Makhubele N.N	MFMP	Chauke H.D	MFMP	Cllr Mashimbye	MFMP
						Yingwana T.B	MFMP	Shivori V	CPMD	Cllr Mavikane S	MFMP
						Shimange T.R	MFMP	Mabasa P	CPMD	Cllr Chauke H	MFMP
						Qxumalo C	MFMP	Minyuku V	CPMD	Cllr Mutele T.M	MFMP
						Baloyi P	MFMP	Mabasa T.L	MFMP in progress	Cllr Mukhaha A.J	MFMP
						Mondlane S	MFMP	Pataka T	MFMP in progress	Cllr Masia T.M	MFMP
						Marima	MFMP	Mabasa K	MFMP in progress	Cllr Maluleke S.G	MFMP
						Honwane X	MFMP	Mathonsi N.B	MFMP in progress		
						Napo O	MFMP	Rakgogo P	CPMD		
						Maputla D	MFMP	Maluleke T	CPMD		
						Nukeri I	MFMP	Sithole N	CPMD		
						Sithole G	MFMP	Vandzezi D	CPMD		
						Hlungwani G.P	MFMP	Baloyi B	CPMD		
						Hlungwani A.K	MFMP	Baloyi J	CPMD		
						Mkhubele T	MFMP	Mashaba N	CPMD		
						Maluleke L	MFMP	Maswanganyi N	CPMD		
						Khanyi D	MFMP	Miyambo A	CPMD		
								Sambo R	CPMD		

## SUPPLY CHAIN MANAGEMENT REPORT

Please refer to the **attached annexure** for supply chain management report.