

## REPORT TO THE MAYORAL COMMITTEE ON SECTION 52(d) OF THE MFMA FOR THE PERIOD ENDING 31 MARCH 2023

### 1. PURPOSE

To report to Mayoral Committee in terms of the legislative requirements and regulations of Section 11(4)(a), 52(d), 54(1)(f) and 66 of the Municipal Finance Management Act no 56 of 2003 (“MFMA”) as well as the relevant budget regulations.

Where it is deemed necessary, the Accounting Officer must as part of the review make recommendations as to whether an adjustment budget is necessary; and recommend revised projections for revenue and expenditure.

Furthermore, in terms of Section 54 of the MFMA, the Mayor of the Municipality must take certain actions on receipt of this report, to ensure that the approved budget is implemented in accordance with the projections contained in the Service Delivery and Budget Implementation Plan.

### 2. LEGISLATIVE REQUIREMENTS

Reporting activity	Legislative requirements	Report to	Frequency
Table in council a consolidated report of all withdrawals made from bank accounts during quarter	MFMA Section 11(4)(a)	Accounting Officer to Council	Quarterly, within 30 days after each quarter
Report to council on the implementation of the budget and financial state of affairs	MFMA Section 52(d)	Mayor to Council	Quarterly, within 30 days after each quarter
Budgetary control and early identification of financial problems.	MFMA Section 54	Mayor to Council	By 31 March 2023
Report on salary cost	Section 66 of the MFMA and Budget regulation 28	Accounting Officer to Council	Frequently

Section 11(4)(a) stipulates that the accounting officer must within 30 days after the end of each quarter table in the municipal council a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that quarter.

Section 52(d) stipulates that the mayor of the municipality must, within 30 days of the end of each quarter, submit a report to council on the implementation of the budget and the financial state of affairs of the municipality.

Section 54(1) stipulates that on the receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72, the mayor must

- a) consider the statement or report;
- b) check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;
- c) consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget;
- d) issue any appropriate instructions to the accounting officer to ensure—
  - (i) that the budget is implemented in accordance with the service delivery and budget implementation plan; and
  - (ii) that spending of funds and revenue collection proceed in accordance with the budget;
- e) identify any financial problems facing the municipality, including any emerging or impending financial problems; and

Section 66 stipulates that the accounting officer of a municipality must, in a format and for periods as may be prescribed, report to the council of all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits, and in a manner that discloses such expenditure per type of expenditure.

### 3. Exposition of Facts (Mayor's Report)

#### Graph 1: High-level Financial Performance:

DC13 Chris Hani - Table C1 Monthly Budget Statement Summary - Q3 Third Quarter									
Description	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
R thousands								%	
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-		-
Service charges	369 105	387 219	407 219	28 913	323 732	283 624	40 108	14%	407 219
Investment revenue	10 605	40 925	40 925	11	6 791	30 930	(24 138)	-78%	40 925
Transfers and subsidies	665 973	734 668	712 737	185 465	691 556	726 550	(34 994)	-5%	712 737
Other own revenue	101 898	318 548	364 955	20 981	177 850	247 831	(69 981)	-28%	364 955
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 147 581</b>	<b>1 481 360</b>	<b>1 525 837</b>	<b>235 371</b>	<b>1 199 929</b>	<b>1 288 934</b>	<b>(89 005)</b>	<b>-7%</b>	<b>1 525 837</b>
Employee costs	407 269	400 535	390 490	31 246	304 016	307 917	(3 901)	-1%	390 490
Remuneration of Councillors	12 426	12 715	12 715	1 048	9 419	9 722	(303)	-3%	12 715
Depreciation & asset impairment	260 297	180 000	180 000	-	120 000	129 000	(9 000)	-7%	180 000
Finance charges	2 842	530	377	(52)	417	65	351	536%	377
Inventory consumed and bulk purchases	49 277	43 184	46 071	2 595	41 358	37 972	3 386	9%	46 071
Transfers and subsidies	70 713	70 500	53 446	5 978	47 933	25 254	22 679	90%	53 446
Other expenditure	699 439	611 711	599 201	47 402	454 458	403 976	50 481	12%	599 201
<b>Total Expenditure</b>	<b>1 502 263</b>	<b>1 319 176</b>	<b>1 282 300</b>	<b>88 217</b>	<b>977 600</b>	<b>913 907</b>	<b>63 693</b>	<b>7%</b>	<b>1 282 300</b>
<b>Surplus/(Deficit)</b>	<b>(354 682)</b>	<b>162 184</b>	<b>243 537</b>	<b>147 154</b>	<b>222 329</b>	<b>375 027</b>	<b>(152 699)</b>	<b>-41%</b>	<b>243 537</b>
Transfers and subsidies - capital (in-kind - all) & Surplus/(Deficit) after capital transfers & contributions	642 190	535 235	574 429	54 808	488 832	551 985	(63 153)	-11%	574 429
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>287 508</b>	<b>697 419</b>	<b>817 965</b>	<b>201 962</b>	<b>711 161</b>	<b>927 012</b>	<b>(215 852)</b>	<b>-23%</b>	<b>817 965</b>
Share of surplus/ (deficit) of associate	287 508	697 419	817 965	201 962	711 161	927 012	(215 852)	-23%	817 965
<b>Surplus/ (Deficit) for the year</b>	<b>575 016</b>	<b>1 394 839</b>	<b>1 635 931</b>	<b>403 923</b>	<b>1 422 321</b>	<b>1 854 024</b>	<b>(431 703)</b>	<b>-23%</b>	<b>1 635 931</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Borrowing	9 961	80 500	80 500	13 198	14 634	60 398	(45 764)	-76%	80 500
Internally generated funds	18 275	615 735	654 929	61 852	498 832	408 135	90 697	22%	654 929
<b>Total sources of capital funds</b>	<b>28 236</b>	<b>696 235</b>	<b>735 429</b>	<b>75 051</b>	<b>513 466</b>	<b>468 533</b>	<b>44 933</b>	<b>10%</b>	<b>735 429</b>

The total operating revenue amounts to R1.20 billion against the year-to-date budget of R1.29 billion, which represents 7 per cent underperformance as at 31 March 2023.

The operating expenditure reflects a year-to-date spending amounting to R977.60 million against the year-to-date budget of R913.91 million, which represents 7 per cent overperformance for the period ended 31 March 2023. Capital expenditure amounts to R498.83 million against the year-to-date budget of R408.83 million, which represents 22 per cent overperformance.

**Variance explanations are as follows:**

**Operating Revenue**

- **Service charges:** A positive variance of 14 per cent recorded for the year-to-date period. The over recovery is mainly due to the billing where the faulty water meters were replaced or repaired, therefore, changing the estimations and flat rate to actual reading or consumptions.
- **Investment revenue:** A negative variance of 78 per cent is recorded. This is dependent on the lesser working capital requirements of the municipality that has realized and leading to lesser investments by the municipality. Mitigation is to maximize the investments going forward to invest more funds for future financial stability.
- **Transfers and subsidies:** A negative variance of 5 per cent is recorded. This is a result of the receipting process. All grants were received as at 31 March 2023. The receipting of all grants including the additional amounts will be receipted and reflected in the April month reporting.
- **Other own revenue:** An under recovery of 28 per cent has been recorded. This is mainly due to VAT recovery projections for revenue optimization.

**Operating Expenditure**

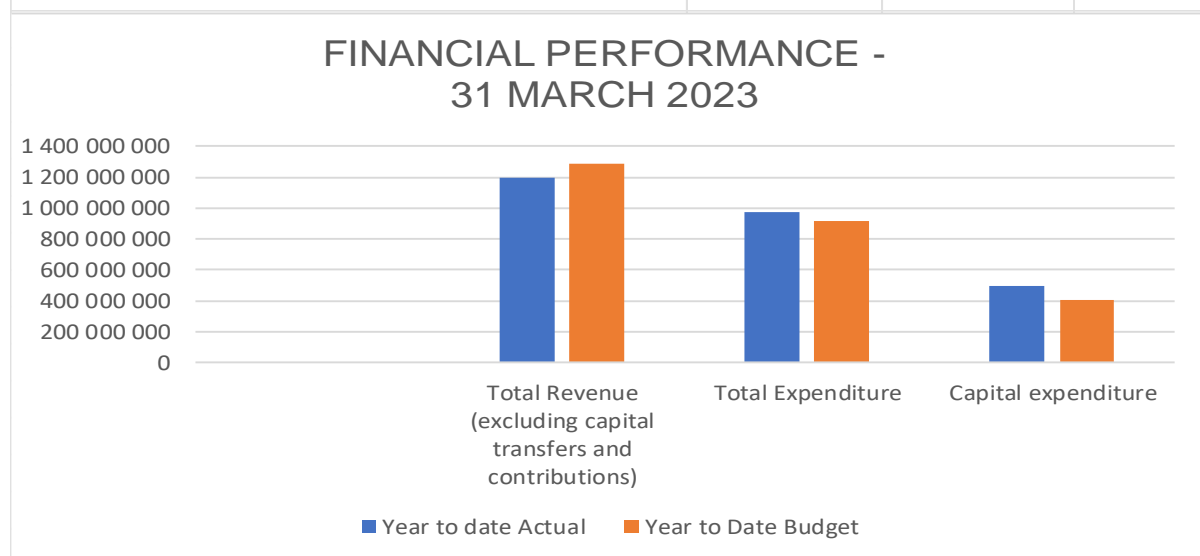
- **Employee Related Costs:** An under performance of R3.9 million or 1 per cent is recorded. This is mainly due to the savings on vacant positions that the municipality is in the process of filling.
- **Remuneration of Councilors –** An under performance of R303 thousand or 3 per cent can be attributable to the upper limits that have not yet been implemented.
- **Depreciation:** An under performance of R9 million or 7 per cent has been recorded from the provisional depreciation. The actual depreciation for the current financial year will be run once the annual financial statements and the asset register for the year ended 30 June 2023 having been finalized and submitted for audit.
- **Finance charges:** An unfavorable variance of R351 thousand or 536 per cent is recorded. This is due to budgetary challenges which were not anticipated at the start of the financial period.
- **Inventory consumed and bulk purchases:** The positive variance of R3.40 million or 9 per cent is recorded, creating an over expenditure. This is mainly due to high demand in chemicals.
- **Contracted services:** A positive variance of R36.95 million or 27 per cent is recorded creating an over expenditure. This overspending relates to cost drivers such as Legal Fees with R20 million year-to-date and Security Services with a year-to-date of R50.23 million.

- **Transfers and subsidies:** A favorable variance of R22.68 million or 90 per cent is recorded. This is mainly due to CHDA Subsidies, CHDA admin fees and Corporate Development assistance which is included in the pro-rata budget and more expenditure incurred to date.
- **Other expenditure:** A positive variance of R9.5 million or 9 per cent is recorded for the year-to-date period. This is mainly due to the unforeseen loadshedding challenge which has pushed the expenditure in Fuel and Diesel to R23.70 million year-to-date.
- **Capital expenditure:** Recorded an overspending of 22 per cent on the capital projects which is due overperformance in capital projects.

#### 4. Monthly summary of Revenue and Expenditure

The table below reflects the year-to-date actual revenue and expenditure for the month. It depicts the overall performance and the variance. The detailed explanation has been provided on section 3 above.

Description	Year to date Actual	Year to Date Budget
	R	R
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 199 928 846</b>	<b>1 288 934 206</b>
<b>Total Expenditure</b>	<b>977 600 100</b>	<b>913 906 800</b>
<b>Capital expenditure</b>	<b>498 832 240</b>	<b>408 135 137</b>



#### 5. Cost Savings Disclosure

The cost containment regulations came into effect on 01 July 2019. The regulations require the municipality to monitor certain categories of expenditure with the objective of containing costs. The municipality is also required to report on the budget and actual expenditure relating to the regulated costs on a regular basis as outlined below:

Cost Containment Measures Report - 31 March 2023

MEASURES	Adjusted Budget	Actual expenditure Q1	Actual Expenditure Q2	Actual Expenditure Q3	YTD	Savings
Use Consultants	38 915 987	9 418 459	15 507 865	9 295 075	34 221 398	4 694 589
Travel & Subsistence	5 848 172	1 099 535	1 200 651	1 780 760.93	4 080 946	1 767 226
Sponsorships, Catering and events	754 391	113 601	56 554	58 707	228 862	525 529
Communication & Marketing	4 422 249	877 095	1 663 115		2 540 210	1 882 039
Conferences, meetings and study tours	-		-	-	-	-
<b>TOTALS</b>	<b>49 940 799</b>	<b>11 508 689</b>	<b>18 428 185</b>	<b>11 134 543</b>	<b>41 071 416</b>	<b>8 869 383</b>

## 6. Debtors

### 6.1 Debtors as at 31 March 2023

The total gross debtors outstanding as at 31 March 2023 is **R2 374 billion**, which represents an increase in debtors of 1.74% from the previous month.

### 6.2 Debtors per category as at 31 March 2023

CATEGORY	31-Mar-23	28-Feb-23	MOVEMENT
GOVERNMENT	142 854 559.41	139 447 510.01	-2.38%
BUSINESSES	135 036 472.58	134 626 670.58	-0.30%
HOUSEHOLDS	1 979 064 108.16	1 941 866 536.18	-1.88%
OTHER	117 173 477.44	116 931 467.38	-0.21%
<b>TOTAL</b>	<b>2 374 128 617.59</b>	<b>2 332 872 184.15</b>	<b>-1.74%</b>

The municipal debt has increased by 1.74% in March 2023 when compared to the previous month of February 2023.

There is a slight increase in business debt due to the disconnection drive currently implemented. The remaining other categories showed an increase, and this is due to spiral debt and the current consumption for the month of March 2023 as well as the culture of non-payment and the disputes of accounts since we embarked on optimising the actual water meter readings that were not read over a period. Despite such challenges, the municipality is continuing with the strict implementation of the credit control policy.

The strategy for optimising the Municipality's revenue was to disconnect businesses and government departments. The Municipality has an ongoing disconnection

programme, and the programme is focusing on businesses and government departments in the entire district.

### 6.3 Deposits

According to Paragraph 7.4.3 of our Credit Control, Debt Collection and Write-Off policy, " Security deposits either in cash or any other security acceptable to the Municipality will be required, the minimum deposit being the equivalent of amounts fixed from time to time by the Municipality."

The total deposits held for water are:

Service	Current Status
Water	R 93,982-08

### 6.4 The status of interest charged on arrear debtors

Interest is calculated from the original due date of the debt, taking any payments into consideration.

All accounts must be paid on the due date as indicated on the account.

With the exception of 100% subsidized indigents, interest on arrears will accrue after due date if the account remains unpaid as at due date, irrespective of the reason for non-payment, unless the Chris Hani District Municipal council deems it inappropriate to charge interest due to specific circumstances that may prevail from time to time.

Interest on overdue accounts will be charged at the prevailing prime bank interest rate.

Interest on arrear debts for the period ending March 2023 is listed below;

Interest per service	Charged Interest - Mar 2023
Total Interest Water	179 606 023.97
Total Interest Basic Water	100 992 219.52
Total Interest Sanitation	67 103 741.60
<b>Grand Total</b>	<b>347 701 985.09</b>

### 6.5 Cash collection – March 2023

This ratio is based on service charges and does not include sundry debtors and is an indication of the total collections received versus the billings.

202303							
MUNICIPALITY NAME	WATER	SANITATION	VAT	INDIGENT SUBSIDY	TOTAL	COLLECTION	COLLECTION PERCENTAGE
Enoch Mgijima - Lukhanji(401)	9 862 058.42	2 357 790.05	1 833 004.47	-808 730.06	13 244 122.88	2 993 873.84	22.61
Enoch Mgijima - Molteno & Sterkstroom(402)	1 054 266.54	343 808.00	209 740.42	-33 511.00	1 574 303.96	39 624.41	2.52
Sakhisizwe(405)	1 861 481.71	370 190.85	334 772.19	-103 715.80	2 462 728.95	88 328.27	3.59
Enoch Mgijima - Tarkastad & Hofmeyr(407)	1 528 175.03	315 132.18	276 115.09	-13 640.57	2 105 781.73	10 116.78	0.48
Emalahleni(408)	2 430 021.61	566 818.91	449 539.40	-70 478.40	3 375 901.52	46 240.66	1.37
Engcobo(403)	294 416.50	90 893.22	57 798.46	-1 781.80	441 326.38	39 642.04	8.98
Inxuba Yethemba(404)	6 149 576.27	1 427 306.34	1 135 796.27	-204 021.29	8 508 657.59	248 880.83	2.93
Intsika Yethu(406)	1 023 087.70	251 581.16	191 195.37	-1 036.00	1 464 828.23	652 582.26	44.55
<b>TOTALS</b>	<b>24 203 083.78</b>	<b>5 723 520.71</b>	<b>4 487 961.67</b>	<b>-1 236 914.92</b>	<b>33 177 651.24</b>	<b>4 119 289.09</b>	<b>12.42</b>

- There has been an increase in the collection rate when comparing to the previous month of February 2023. This is due to the debt collection activities that were implemented during the month of March 2023.
- Highest collection rate per municipal areas being Intsika Yethu (Cofimvaba and Tsomo areas) at 44.55%, followed by EMLM (Komani area) at 22.61%, and Engcobo at 8.98%. These are municipal areas where the most was collected for the past 3 months.
- Least collected per municipal areas were EMLM (Tarkastad and Hofmeyr areas) at 0.48%, Emalahleni (Lady Frere/Dordrecht and Indwe areas) and EMLM (Sterkstroom and Molteno areas) with 1.37% and 2.52% respectively.

## 6.6 Meter reading cycle and date of accounts

Meter reading cycle runs from the first to the 15th day of each month and the billing date is the last 2 weeks of the month.

Monthly charges for services were raised from the 29<sup>th</sup> to the 31<sup>st</sup> of March 2023. Accounts were sent via email to consumers who prefer to receive accounts by email and have provided the municipality with their email addresses. Accounts were also sent via SMS's to consumer where the municipality have contact details.

Accounts are payable immediately on receipt of the account with a final payment date of 17<sup>th</sup> April 2023. Interest will be charged on debt 30 days and older.



The Municipality have embarked on a meter clean-up campaign focusing on the entire district which will assist on improving billing accuracy, assist in the resolution of long outstanding queries and audit issues.

## 6.7 Number of customers

Number of Accounts:	250 513
Number of Accounts: Active	178 439
Inactive	72 074

## 6.8 Age analysis of debtors

DC13 Chris Hani - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 Third Quarter													
Description	NT Code	Budget Year 2022/23									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o 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			
R thousands													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	44 401	45 435	46 786	39 003	46 786	38 795	48 864	1 646 133	1 956 203	1 819 580	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300									-	-		
Receivables from Non-exchange Transactions - Property Rates	1400									-	-		
Receivables from Exchange Transactions - Waste Water Management	1500	8 598	8 449	8 376	8 032	8 194	7 973	8 664	359 639	417 926	392 503	-	-
Receivables from Exchange Transactions - Waste Management	1600									-	-		
Receivables from Exchange Transactions - Property Rental Debtors	1700									-	-		
Interest on Arrear Debtor Accounts	1810									-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900									-	-		
<b>Total By Income Source</b>	<b>2000</b>	<b>52 999</b>	<b>53 885</b>	<b>55 162</b>	<b>47 035</b>	<b>54 981</b>	<b>46 767</b>	<b>57 528</b>	<b>2 005 772</b>	<b>2 374 129</b>	<b>2 212 083</b>	<b>-</b>	<b>-</b>
<b>2021/22 - totals only</b>		<b>45 283</b>	<b>39 501</b>	<b>40 641</b>	<b>39 003</b>	<b>39 509</b>	<b>38 772</b>	<b>38 610</b>	<b>1 903 484</b>	<b>2 184 804</b>	<b>2 059 378</b>	<b>0</b>	<b>0</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	4 412	6 773	3 298	2 469	2 987	2 482	3 055	121 079	146 555	132 071	-	-
Commercial	2300	3 578	2 953	3 155	2 387	2 514	2 637	3 883	112 738	133 845	124 159	-	-
Households	2400	44 542	43 703	48 300	41 804	49 092	41 243	50 175	1 752 135	2 070 995	1 934 449	-	-
Other	2500	467	456	408	374	388	405	415	19 821	22 734	21 403	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>52 999</b>	<b>53 885</b>	<b>55 162</b>	<b>47 035</b>	<b>54 981</b>	<b>46 767</b>	<b>57 528</b>	<b>2 005 772</b>	<b>2 374 129</b>	<b>2 212 083</b>	<b>-</b>	<b>-</b>

## 6.9 Status of Employees' arrears

<b>Municipal Officials - Owing as at 31 March 2023</b>						
List	Account Number	Consumer Name	Total Debt as at 31 March 2023	Arrangements	Cash Payments	Comments
1	40409495	JULISEN JR	96 797.34	-	-	Final demand letter was sent on 24/03/2023 . Last payment was on the 27/03/2023.
2	40411859	NTOZINI TM (10425)	86 824.91	-	-	Final demand letter was sent on 24/03/2023. To date there has never been payments made on the account.
3	40102909	SP/F GCINA	69 570.93	-	-	Final demand letter was sent on 24/03/2023. To date there has never been payments made on the account.
4	40416012	PRINSLOO AJ	47 832.51	600.00	1 432.00	There is an arrangement in place (Salary stop order) & pays cash monthly. Final demand letter was sent on the 24/03/2023.
5	40101694	MS DANYELA	44 951.85	300.00	500.00	There is an arrangement in place (Salary stop order) and the account is also paid cash some months. Final demand letter was sent on the 24/03/2023.
6	40103438	PM/NF MAHLASELA	43 910.48	1 000.00	-	There is an arrangement in place (Salary stop order). Final demand letter was sent on the 24/03/2023.
7	40103819	PCK PUKWANA	39 880.72	-	-	Final demand letter was sent on 24/03/2023. Last payment was on the 30 Nov 2020.
8	40103380	LM GENADE	37 903.06	-	-	Final demand letter was sent on 24/03/2023. Last payment was on the 26/09/2017.
9	40408939	SETENI V	37 018.44	-	-	Final demand letter was sent 24/03/2023. Last payment was on 24/01/2023
10	40117280	L/ZP MXABANO	34 722.52	-	-	Final demand letter was sent on 24/03/2023. The salary stop order has been cancelled in September 2021.
11	40107827	MM NDZINDE	29 372.85	-	-	Final demand letter was sent on 24/03/2023. To date there has never been payments made on the account.
12	40110598	NE DYANTYI	29 372.07	-	-	Final demand letter was sent on 24/03/2023. To date there has never been payments made on the account.
13	40121555	Z/VL MSHUMPELA	22 712.87	500.00	-	There is an arrangement in place (Salary stop order). Final demand letter was sent on the 24/03/2023.
14	40118889	YT MANINJWA	20 728.04	-	-	Final demand letter was sent on 24/03/2023. Last paid 04/09/2018.
15	40106272	S/OR MBOTSHANE	18 171.03	-	-	Final demand letter was sent on 24/03/2023. Last payment was on the 28/08/2020.
16	40111697	ML MAGQAZA	17 351.19	-	-	Final demand letter was sent on 24/03/2023. The salary stop order has been cancelled in May 2021.
17	40112450	MAA/A MLUNGWANA	17 024.30	-	-	Final demand letter was sent on 24/03/2023. Last payment was on the 03/07/2021.
18	40106696	QK MOHAPI	15 464.45	1 050.00	-	There is an arrangement in place (Salary stop order). Final demand letter was sent on the 24/03/2023.
19	40116914	N MAGWASHU	14 167.15	500.00	-	There is an arrangement in place (Salary stop order). Final demand letter was sent on the 24/03/2023.
20	40404568	STUURMAN S	13 889.17	500.00	-	There is an arrangement in place (Salary stop order). Final demand letter was sent on the 24/03/2023.
21	40609060	VL/F LEROTHOLI	13 797.69	-	500.00	Final demand letter was sent on 24/03/2023. The account is paid cash regularly.
22	40111524	JL JANKIE	12 325.53	1 100.00	-	There is an arrangement in place (Salary stop order). Final demand letter was sent on the 24/03/2023.
23	40416091	QATANA TS(10613)	11 931.46	300.00	-	There is an arrangement in place (Salary stop order). Final demand letter was sent on the 24/03/2023.
24	40106083	ES/X SAWU	11 180.38	-	-	Final demand letter was sent on 24/03/2023 and the account is paid some months.
25	40129102	ME/PG STEFANS	10 799.71	500.00	-	There is an arrangement in place (Salary stop order). Final demand letter was sent on the 24/03/2023.
26	40191123	T TELE	9 482.64	1 000.00	-	There is an arrangement in place (Salary stop order). Final demand letter was sent on the 24/03/2023.
27	40107532	GG/C VRIES	8 845.79	500.00	-	There is an arrangement in place (Salary stop order). Final demand letter was sent on the 24/03/2023.
28	40610686	TP XIPIU	8 050.77	400.00	-	There is an arrangement in place (Salary stop order). Final demand letter was sent on the 24/03/2023.
29	40611804	A MAKONZA	8 016.77	-	-	Final demand letter was sent on 24/03/2023. The account was last paid 06 April 2022.
30	40236889	XY KWAZA	7 495.40	-	-	Final demand letter was sent on 24/03/2023. Last payment was on the 12/12/2020.

31	40401709	K FARAO	5 986.19	500.00	-	There is an arrangement in place (Salary stop order), final demand letter was sent on the 24/03/2023.
32	40104564	BT SIGENU	5 431.38	-	1 000.00	Final demand letter was sent on 24/03/2023. The account is paid cash regularly.
33	40103412	Z MAKHONZA	4 205.02	400.00	-	There is an arrangement in place (Salary stop order).
34	40611986	X N KAVE	3 604.07	-	500.00	The account is paid cash regularly.
35	40610766	BL/PP NGXANGANA	3 530.21	-	920.00	The account is paid cash regularly.
36	40112366	S/Y VELLEEM	2 559.71	-	500.00	The account is paid cash regularly.
37	40106439	TR/GMB RITTLES	2 522.25	-	-	Final demand letter was sent 24/03/2023. The account is paid cash regularly.
38	40103172	M/NP KOTO	2 393.24	-	1 900.00	The account is paid cash regularly.
39	40100711	L/S MAPEKULA-BADLA	1 977.64	-	1 371.00	The account is paid cash regularly.
40	40610943	P LIBALA	1 941.47	-	-	The account is paid cash regularly.
41	40611935	N NKQOYI	1 707.39	-	-	The account is paid cash regularly.
42	40410532	MANCAPA D (ATT B ZENZILE 10013	1 292.42	600.00	-	There is an arrangement in place (Salary stop order).
43	40108358	LT MAPOLISA	1 245.54	800.00	-	There is an arrangement in place (Salary stop order).
44	40612085	N MASETI	1 237.41	-	-	The account is paid cash regularly.
45	40612076	NP JADA	1 048.82	-	-	The account is paid cash regularly.
46	40611403	TM/TE NGWENDU	826.98	-	-	The account is paid cash regularly.
47	40611484	N KHONYASHE	804.95	-	-	The account is paid cash regularly.
48	40603280	T NCOKAZI	698.03	-	400.00	The account is paid cash regularly.
49	40611970	A MCEKA	566.29	-	300.00	The account is paid cash regularly.
50	40612143	N MAGAWU	538.60	-	207.20	The account is paid cash regularly.
51	40611722	NM/B ROBOJI	485.27	-	1 797.13	The account is paid cash regularly.
52	40120671	MA/BP GCALI	475.86	-	-	The account is paid cash regularly.
53	40102507	TV MQAMELO	421.79	500.00	-	There is an arrangement in place (Salary stop order) and the account is also paid cash some months.
54	40112333	VV MABI	392.86	800.00	980.00	There is an arrangement in place (Salary stop order) and is also paid cash some months.
55	40106864	L TYHALI	349.51	300.00	-	There is an arrangement in place (Salary stop order).
56	40611926	BET MKANZI	331.40	-	331.40	The account is paid cash regularly.
57	40611958	PS/L HLISANI	324.20	-	670.00	The account is paid cash regularly.
58	40611949	S MFIKILI	289.87	-	600.00	The account is paid cash regularly.
59	40102639	MM/N SHASHA	285.10	-	1 500.00	The account is paid cash regularly.
60	40611217	Z/A KUBONI	277.15	-	262.00	The account is paid cash regularly.
61	40101460	S SOJOLA	259.07	-	540.00	The account is paid cash regularly.
62	40610703	L DELUBOM	254.40	300.00	525.24	There is an arrangement in place (Salary stop order) and paid cash some months.
63	40122094	N SETI	60.42	-	840.00	The account is paid cash regularly.
<b>Totals</b>			<b>887 916.53</b>	<b>12 450.00</b>	<b>17 575.97</b>	

## 6.10 Status on Councilors' arrears

List	Account Number	Consumer Name	Total Debt as at 31 March 2023	Arrangements	Cash Payments	Comments
1	40418910	VENSKE RW	56 065.17	-	-	Final demand letter was sent on 28/02/2023. No payment was made on the account.
2	40105440	NN SEPTEMBER-CABA	2 456.85	200.00	250.00	There is an arrangement in place (Salary stop order) and also pays cash regularly.
<b>Totals</b>			<b>58 522.02</b>	<b>200.00</b>	<b>250.00</b>	

## 6.11 Current Actions

### Review of age analysis report for accounts with overdue debt

- Run a full Debtors Age Analysis report on a monthly basis.
- Identify accounts with balances that are 30 days and more overdue.
- Assign responsibility for debt collect action to Credit Control Officer.

### Send reminders to identified customers with overdue accounts.

- Send first reminders to customers with accounts with overdue balances as per collection list.
- Send second and final reminder to all customers who did not respond to first reminder.

### Initiate restriction / disconnection processes

- Prepare disconnection list of those who have not paid within specified period and forward to Manager for review.
- Forward disconnection list to Technical Services Department for implementation.

### Municipal Officials and Councillors

- Revise Payment arrangements to acceptable payment period.
- The credit control unit to send demand letters during the month.
- Enforce salaries deductions to non-responsive customers in terms of the Municipal Code of Conduct and Schedule 1 and 2 of the Municipal Systems Act No. 32 of 2000

## **TOP 20 – OWING DEBTORS AS AT 31 MARCH 2023**

<b><u>Top 20 owing debtors as at 31 March 2023</u></b>				
<b>List</b>	<b>Account Number</b>	<b>Consumer Name</b>	<b>Total Debt as at 31 March 2023</b>	<b>Comments</b>
1	40191901	WATER & SANITATION SERVICES	15 567 692.38	Municipal account under investigation.
2	40600171	HEALTH DEPARTMENT	5 813 777.54	A demand letter will be issued for the arrear debt, disconnection of municipal services will be implemented.
3	40103972	QTN GOLF CLUB	4 739 868.71	Services disconnected, no payment received yet.
4	40703282	TSOLWANA MUNICIPALITY (TARKASTAD)	4 695 987.05	To consult the Municipality on the debt owed.
5	40610467	L ADANE	4 517 771.37	Account increased due to billing adjustment journal processed during August 2022.
6	40412605	FILLIS MA	4 484 269.87	Account increased due to billing adjustment journal processed during August 2022.
7	40407368	BLOM WH	4 002 572.92	Account under investigation due to abnormal billing.
8	10019742	PDEPT PUBLIC WORKS	3 822 345.37	A demand letter was issued to the Department for the arrear debt.
9	40195976	DEPT OPENBARE WERKE & GRONDSAK	3 671 578.16	A demand letter was issued to the Department for the arrear debt.
10	40209714	HEWU HOSPITAL	3 272 425.63	District office was disconnected. To date no payment was received.
11	40703066	TARKASTAD HOSPITAL	2 518 081.98	District office was disconnected. To date no payment was received.
12	40191397	DEPT OF PUBLIC WORKS	2 431 012.14	A demand letter was issued to the Department for the arrear debt.
13	40461188	DEPT PUBLIC WORKS(CORR SERV)	2 290 865.98	A demand letter was issued to the Department for the arrear debt.
14	40196257	MUNICIPALITY	2 242 844.27	To consult the Municipality on the debt owed.
15	40195972	KOMANI HOSPITAAL	1 871 115.63	A demand letter was issued to the Department for the arrear debt.
16	40194661	LUKHANJI TOWN HALL	1 830 117.49	To consult the Municipality on the debt owed.
17	40708207	KILI'S KITCHEN	1 807 625.79	A demand letter will be issued for the arrear debt, disconnection of municipal services will be implemented.
18	40237736	PROVINSIALE HOSPITAAL	1 728 438.16	District office was disconnected. To date no payment was received.
19	40458126	RIVERSIDE HOME OWNERS ASS	1 575 786.80	A demand letter will be issued for the arrear debt, disconnection of municipal services will be implemented.
20	40461502	KLAASEN I	1 260 352.66	A demand letter will be issued for the arrear debt, disconnection of municipal services will be implemented.
<b>TOTAL</b>			<b>74 144 529.90</b>	

### **Corrective action been taken:**

The other remaining accounts do receive the necessary attention by the credit control section to collect outstanding debt. With the economy steadily re-opening the Revenue Department can actively commence the process of recovering monies from consumers. During March 2022 the municipality has written off all balances that were taken over from the local municipalities. The Municipality has also written off some debtors abeyance accounts (Debt from July 2014 to June 2017). The municipality also

needs to explore the provisions of Section 103 of the Municipal Systems Act for entering of agreements between the Municipality and employers to deduct municipal services debt.

**Status of debt of government departments (State)**

**Debt per service – March 2023:**

<b>CATEGORY</b>	<b>31-Mar-23</b>	<b>28-Feb-23</b>	<b>MOVEMENT</b>
GOVERNMENT	142 854 559.41	139 447 510.01	-2.38%
BUSINESSES	135 036 472.58	134 626 670.58	-0.30%
HOUSEHOLDS	1 979 064 108.16	1 941 866 536.18	-1.88%
OTHER	117 173 477.44	116 931 467.38	-0.21%
<b>TOTAL</b>	<b>2 374 128 617.59</b>	<b>2 332 872 184.15</b>	<b>-1.74%</b>

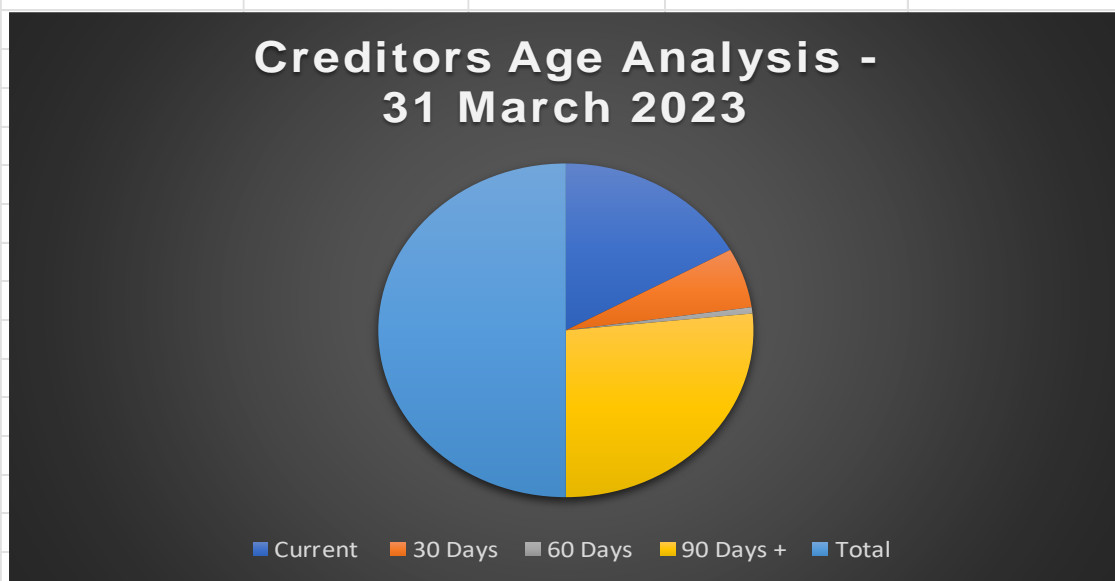
**7. Creditors**

The total creditors balance amounts to R40 242 659.10 as at 31 March 2023. The creditors consist of suppliers which are providing services within the municipal area. Outstanding for a period longer than 30 days amounting to R21 902 702.78.

The Municipality did not collect as anticipated due to the reasons associated to non-recovery of consumer services as well as optimal revenue realization, which is being addressed by the Municipality through revenue debt collection and the rollout of SMART meters. This has resulted into financial constraints that has resulted into not meeting the financial obligations, this challenge is being addressed by implementation of robust credit control measures and the response has been positive.

The following graph reflects the total outstanding creditors age analysis;

<b>Current</b>	<b>30 Days</b>	<b>60 Days</b>	<b>90 Days +</b>	<b>Total</b>
13 675 383.70	4 664 572.62	488 538.10	21 414 164.68	40 242 659.10



The top 10 creditors balance amounts to R17 654 299 as at 31 March 2023. The creditors consist of suppliers which are providing services within the municipal area. Outstanding creditors for a period longer than 30 days amounting to R9 201 715.

Below is a list of the top 10 creditors as at 31 March 2023;

TOP 10 OUTSTANDING CREDITORS									
Supp-Name	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210+ Days	TOTAL
BB WATER SERVICE (PTY) LTD	0	0	0	0	0	0	0	456 838	456 838
BB WATER SERVICE (PTY) LTD	0	0	0	0	0	0	0	477 250	477 250
BLACK GINGER 103 T/A SASOL QUEENSTOWN	469 000	0	0	0	0	0	0	0	469 000
DICLA TRAINING AND PROJECTS (PTY) LTD	0	0	0	0	0	729 100	0	0	729 100
DICLA TRAINING AND PROJECTS (PTY) LTD	0	498 658	0	0	0	0	0	0	498 658
DICLA TRAINING AND PROJECTS (PTY) LTD	475 379	0	0	0	0	0	0	0	475 379
INDELELA CONSULTANTS	0	462 588	0	0	0	0	0	0	462 588
INDELELA CONSULTANTS	460 000	0	0	0	0	0	0	0	460 000
INDELELA CONSULTANTS	514 096	0	0	0	0	0	0	0	514 096
MAKHWEMNTE TRADING CC	0	0	0	0	0	490 551	0	0	490 551
MAKHWEMNTE TRADING CC	584 138	0	0	0	0	0	0	0	584 138
QUMANCO TRADING	0	0	0	0	2 066 539	0	0	0	2 066 539
QUMANCO TRADING	0	0	0	0	734 023	0	0	0	734 023
QUMANCO TRADING	0	584 775	0	0	0	0	0	0	584 775
QUMANCO TRADING	1 433 671	0	0	0	0	0	0	0	1 433 671
RESILIENT SERVERS NETWORKS	1 022 444	0	0	0	0	0	0	0	1 022 444
STEVELEC ELECTRICAL AND MECHANICAL CONTRACRORS	0	0	0	0	0	0	0	581 900	581 900
STEVELEC ELECTRICAL AND MECHANICAL CONTRACRORS	0	0	0	0	0	0	0	523 250	523 250
STEVELEC ELECTRICAL AND MECHANICAL CONTRACRORS	0	0	0	0	0	0	0	1 328 250	1 328 250
STEVELEC ELECTRICAL AND MECHANICAL CONTRACRORS	0	0	0	0	0	632 500	0	0	632 500
STEVELEC ELECTRICAL AND MECHANICAL CONTRACRORS	803 586	0	0	0	0	0	0	0	803 586
STEVELEC ELECTRICAL AND MECHANICAL CONTRACRORS	1 144 250	0	0	0	0	0	0	0	1 144 250
VALOTONE 94 CC	0	0	0	0	0	0	0	440 263	440 263
ZAMANKOSI DEVELOPMENTS	0	0	0	741 252	0	0	0	0	741 252
	<b>6 906 563</b>	<b>1 546 021</b>	<b>0</b>	<b>741 252</b>	<b>2 800 562</b>	<b>1 852 151</b>	<b>0</b>	<b>3 807 750</b>	<b>17 654 299</b>

From the above list some of these creditors were paid in March 2023 and the remaining creditors from this list will be paid going forward till June 2023, however, some are to be addressed even before end of the financial year. Within these invoices there are those that required the engagements with the service provider to resolve issues of disputes and misunderstanding hence still due at the reporting date.



## 8. Investments



Account Name	Banking Institution	Term	Rate	Account Number	Mar-23					
					Opening Balance	Contribution to Investment from Operating Account	Interest Received	Sub Total	Withdrawal from Investment to Cheque Acc 62002510693	Closing Balance
Equitable share	FNB	Call Account	6.00%	620-044-994-81	R 262,187.92	R 189,187,636.25	R 65,755.36	R 189,515,579.53	R 188,420,143.81	R 1,095,435.72
Miq	FNB	Call Account	6.00%	621-879-397-84	R 35,558.83	R 209,585,000.00	R 177.31	R 209,620,736.14	R 1,044,543.24	R 208,576,192.90
Wsiq	FNB	Call Account	6.00%	621-879-365-32	R 47,347,350.84	R 29,053,231.17	R 286,774.63	R 76,687,356.64	R 14,350,691.02	R 62,336,665.62
Rams	FNB	Call Account	6.00%	621-879-385-38	R 140,772.55	R 650,000.00	R 701.94	R 791,474.49	R 310,906.18	R 480,568.31
Capital Replacement Reserves	FNB	Call Account	6.00%	621-906-525-21	R 14,012,953.76	R 192,975,230.76	R 321,042.19	R 207,309,226.71	R 66,690,974.24	R 140,618,252.47
Rbiq	FNB	Call Account	6.00%	628-684-674-18	R 89,653,003.75	R 95,000,000.00	R 335,482.15	R 184,988,485.90	R 67,260,130.59	R 117,728,355.31
Eowp	FNB	Call Account	6.00%	622-684-603-63	R 2,076,367.12		R 10,825.08	R 2,087,192.20	R 415,894.00	R 1,671,298.20
Mdroq	FNB	Call Account	6.00%	628-969-752-01	R 106,181.11		R 587.63	R 106,768.74		R 106,768.74
<b>TOTALS</b>					<b>R 153,634,375.88</b>	<b>R 716,451,098.18</b>	<b>R 1,021,346.29</b>	<b>R 871,106,820.35</b>	<b>R 338,493,283.08</b>	<b>R 532,613,537.27</b>

During the month of March 2023, the bank reflects the sub total amount of R871,106,820.35 that includes interest earned of R1,021,346.29. The total amount reflected in the Chris Hani District Municipality accounts as of 31 March 2023 as a closing balance R532,613,537.27. The closing balance includes the interest earned and withdrawals made on the account's investment.

## 9. Status of Grants Revenue and Expenditure

The total grant expenditure as at 31 March 2023 amounts to R **543.26** million which represents 86 percent when compared to the total allocation as per the DoRA.

The tables below reflect on the performance of these respective conditional grants which indicates that the municipality is well on track to meet its target of fully spending the 2022/23 allocated funds.

The overall spending for the MIG amounted to R328.68 million or 99 per cent against allocation. The WSIG grant spending amounted to R39.45 million or 51 per cent against allocation (This has since moved to R72.68 million or 94 percent as at 11 April 2023). The spending of the RBIG amounts to R 166.77 million or 77 per cent against allocation. RAMMS spent an amount of R3.16 million or 91 per cent against allocation.



<b>GRANT EXPENDITURE 31 MARCH 2023</b>						
<b>GRANT NAME</b>	<b>ALLOCATION AS PER DORA</b>	<b>RECEIPTS AS PER PAYMENT SCHEDULE</b>	<b>BUDGET</b>	<b>EXPENDITURE</b>	<b>% SPENT AS PER BUDGET ALLOCATION</b>	<b>% SPENT AS PER PAYMENT SCHEDULE</b>
MIG Capital	286 801 366	496 386 366	286 801 366	289 408 622.24	101%	58%
MIG Operating	43 649 634	43 649 634	43 649 634	39 272 706	90%	90%
WSIG Cap	70 720 176	75 920 176	70 720 176	33 411 870	47%	44%
WSIG Oper	6 542 624	6 542 624	6 542 624	6 040 473	92%	92%
RBIG	216 907 001	311 907 000	216 907 001	166 771 543	77%	53%
Rural Roads	3 455 000	4 105 000	3 455 000	3 156 102	91%	77%
EPWP	3 630 000	3 630 000	3 630 000	4 272 919	118%	118%
FMG	1 000 000	1 000 000	1 000 000	923 067	92%	92%
<b>TOTAL</b>	<b>632 705 801</b>	<b>943 140 800</b>	<b>632 705 801</b>	<b>543 257 301</b>	<b>86%</b>	<b>58%</b>
<b>GRANT EXPENDITURE AS AT 31 MARCH 2023</b>						
<b>GRANT NAME</b>	<b>ALLOCATION AS PER DORA</b>	<b>RECEIPTS AS PER PAYMENT SCHEDULE</b>	<b>BUDGET</b>	<b>EXPENDITURE</b>	<b>% SPENT AS PER BUDGET ALLOCATION</b>	<b>% SPENT AS PER PAYMENT SCHEDULE</b>
MIG	330 451 000	540 036 000	330 451 000	328 681 328	99%	61%
WSIG	77 262 800	82 462 800	77 262 800	39 452 342	51%	48%
RBIG	216 907 000	311 907 000	216 907 000	166 771 543	77%	53%
Rural Roads	3 455 000	4 105 000	3 455 000	3 156 102	91%	77%
EPWP	3 630 000	3 630 000	3 630 000	4 272 919	118%	118%
FMG	1 000 000	1 000 000	1 000 000	923 067	92%	92%
<b>TOTAL</b>	<b>632 705 800</b>	<b>943 140 800</b>	<b>632 705 800</b>	<b>543 257 301</b>	<b>86%</b>	<b>58%</b>

There following additional allocations that were received at month-end of March 2023 still need to be included in the table above;

- Municipal Infrastructure Grant (MIG) – R120 million.
- Regional Bulk Infrastructure Grant (RBIG) – R95 million.
- Water Services Infrastructure Grant (WSIG) – R5.2 million.
- Rural Roads Asset Management Systems (RRAMS – R650 thousand.

This additional funding will be submitted in the next Council meeting.

## **10. Councilors allowances and Employee Benefits**

The prescribed schedule SC8 is completed and in order to comply with section 66 of the MFMA. Furthermore, the following table depicts summary of the municipality's main cost driver which is the employee related cost.

DC13 Chris Hani - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q3 Third Quarter

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		9 319	9 481	9 490	778	7 016	7 253	(237)	-3%	9 490
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 568	1 605	1 632	136	1 224	1 240	(16)	-1%	1 632
Cellphone Allowance		771	741	763	65	556	576	(20)	-3%	763
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		769	888	830	69	622	653	(31)	-5%	830
<b>Sub Total - Councillors</b>		<b>12 426</b>	<b>12 715</b>	<b>12 715</b>	<b>1 048</b>	<b>9 419</b>	<b>9 722</b>	<b>(303)</b>	<b>-3%</b>	<b>12 715</b>
<b>% increase</b>	4		<b>2.3%</b>	<b>2.3%</b>						<b>2.3%</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		8 168	8 683	6 696	387	4 203	5 973	(1 770)	-30%	6 696
Pension and UIF Contributions		1 040	1 113	780	32	422	735	(313)	-43%	780
Medical Aid Contributions		219	201	170	7	76	147	(70)	-48%	170
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		2 528	867	737	-	275	624	(349)	-56%	737
Motor Vehicle Allowance		3 174	3 339	2 730	170	1 785	2 361	(576)	-24%	2 730
Cellphone Allowance		297	315	251	15	160	220	(60)	-27%	251
Housing Allowances		40	64	64	-	-	50	(50)	-100%	64
Other benefits and allowances		576	598	582	46	429	462	(33)	-7%	582
Payments in lieu of leave		-	-	243	-	242	97	145	149%	243
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>16 041</b>	<b>15 180</b>	<b>12 252</b>	<b>657</b>	<b>7 594</b>	<b>10 669</b>	<b>(3 075)</b>	<b>-29%</b>	<b>12 252</b>
<b>% increase</b>	4		<b>-5.4%</b>	<b>-23.6%</b>						<b>-23.6%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		245 934	241 121	236 151	21 437	194 530	185 742	8 787	5%	236 151
Pension and UIF Contributions		38 842	40 855	42 020	3 562	32 103	32 267	(164)	-1%	42 020
Medical Aid Contributions		18 047	19 273	18 874	1 638	14 229	14 841	(612)	-4%	18 874
Overtime		13 206	13 551	8 866	730	6 803	8 696	(1 892)	-22%	8 866
Performance Bonus		18 201	18 818	20 496	2	19 713	15 321	4 392	29%	20 496
Motor Vehicle Allowance		23 700	24 395	26 247	2 133	19 109	19 763	(654)	-3%	26 247
Cellphone Allowance		3 558	3 699	3 768	322	2 842	2 913	(71)	-2%	3 768
Housing Allowances		1 450	1 563	1 456	124	1 134	1 175	(41)	-3%	1 456
Other benefits and allowances		2 692	2 944	3 012	255	2 304	2 320	(16)	-1%	3 012
Payments in lieu of leave		7 965	3 558	2 156	3	1 299	2 215	(916)	-41%	2 156
Long service awards		5 260	3 804	3 415	383	2 356	2 811	(455)	-16%	3 415
Post-retirement benefit obligations	2	12 372	11 775	11 775	-	-	9 184	(9 184)	-100%	11 775
<b>Sub Total - Other Municipal Staff</b>		<b>391 228</b>	<b>385 356</b>	<b>378 237</b>	<b>30 589</b>	<b>296 422</b>	<b>297 248</b>	<b>(826)</b>	<b>0%</b>	<b>378 237</b>
<b>% increase</b>	4		<b>-1.5%</b>	<b>-3.3%</b>						<b>-3.3%</b>
<b>Total Parent Municipality</b>		<b>419 695</b>	<b>413 250</b>	<b>403 204</b>	<b>32 294</b>	<b>313 434</b>	<b>317 639</b>	<b>(4 204)</b>	<b>-1%</b>	<b>403 204</b>

The table below depicts the summary of section 66 report;

<b>SUMMARY FOR 3RD QUARTER</b>					
	<b>BUDGETED AMOUNT</b>	<b>CURRENT MONTH EXPENDITURE</b>	<b>YTD MOVEMENT</b>	<b>UNSPENT BUDGET</b>	<b>PERCENTAGE SPENDING</b>
<b>Jan-23</b>					
SENIOR MANAGEMENT	15 179 518.00	657 088.15	6 279 475.06	8 900 042.94	41.37%
MUNICIPAL STAFF	376 474 767.00	31 694 020.22	237 225 774.04	139 248 992.96	63.01%
REMUNERATION OF COUNCILLORS	12 714 833.00	1 046 306.63	7 321 418.04	5 393 414.96	57.58%
<b>TOTAL EMPLOYEE COST ANALYSIS JANUARY 2023</b>					
<b>Feb-23</b>					
SENIOR MANAGEMENT	12 252 339.00	657 088.15	6 936 563.21	5 315 775.79	56.61%
MUNICIPAL STAFF	370 045 779.00	30 925 944.86	268 151 718.90	101 894 060.10	72.46%
REMUNERATION OF COUNCILLORS	12 714 833.00	1 049 316.32	8 370 734.36	4 344 098.64	65.83%
<b>TOTAL EMPLOYEE COST ANALYSIS FEBRUARY 2023</b>					
<b>Mar-23</b>					
SENIOR MANAGEMENT	12 252 339.00	657 088.15	7 593 651.36	4 658 687.64	61.98%
MUNICIPAL STAFF	370 045 779.00	30 852 158.47	299 003 877.37	71 041 901.63	80.80%
REMUNERATION OF COUNCILLORS	12 714 833.00	1 047 913.09	9 418 647.45	3 296 185.55	74.08%
<b>TOTAL EMPLOYEE COST ANALYSIS MARCH 2023</b>					

## 11. Supply Chain Management Report

<b>SUMMARY: QUOTATIONS</b>	<b>31 MARCH 2023</b>	<b>TOTAL</b>
DAY TO DAY QUOTATIONS	R 73 183,43	R 73 183,43
FORMAL QUOTATIONS	R 589 955,16	R 589 955,16
<b>TOTAL QUOTATIONS</b>	<b>R 663 138,59</b>	<b>R 663 138,59</b>

<b>BIDDING PROCESS</b>	<b>Total Adjustment Budget</b>	<b>Bids Awarded vs Capital Budget</b>	<b>Capital Spending Year-To-Date</b>	<b>Committed Amount</b>	<b>Orders Issued</b>
Bids awarded	0	2	0	R3 087 665,32	0
Bids in the process	0	0	0	0	0
Bids behind schedule	0	0	0	0	0
Bids cancelled or removed from adjusted budget	0	0	0	0	0
Bids to be awarded	0	0	0	0	0

There were 2 tenders awarded and 0 tenders were sent back to BEC during March 2023.

There are currently no capital project tenders with BEC. There are no reports on BAC. This information reflects on our tender control plan on March 2023.

## 12. Bank reconciliation

The bank reconciliation for 31 March 2023 has been completed.

Cash book and bank balances are as follows:

Bank Balance as of 31 March 2023	Call Account	Water Account	Equitable Share		Total
				CRR	
Cash Book Balance	-R86,941,606.74	-R28,834.67	R985,569.93	R140,618,252.47	R54,633,380.99
Bank Statement Balance	R105,847.45	R349,804.02	R1,095,435.72	R 140,618,252.47	R142,169,339.66
Bank balance as of 31 March 2023	CALL NT/ WSIG	PROV/ RAMS	RBIG	Total	
Cash Book Balance	R62,336,665.62	R480,568.31	R89,653,003.75	R152,470,237.68	
Bank Statement Balance	R62,336,665.62	R480,568.31	R117,728,355.31	R180,545,589.24	
Bank balance as of 31 March 2023	EPWP	INFRA/ MIG	MDRG	Total	
Cash Book Balance	R1,671,298.20	R208,576,192.90	R106,768.74	R210,354,259.84	
Bank Statement Balance	R1,671,298.20	R208,576,192.90	R106,768,74	R210,354,259.84	
Total					
Cash Book	R417,457,878.51				
Bank Statement	R533,069,188.74				

The above table reflects the Cashbook balance is R417,457,878.51 and Bank statement balance of R533,069,188.74. The variance of R115,611,310.23 is caused by the payment made in the cashbook but not go through the bank yet as of 31 March 2023 and also two account which RBIG and Equitable share is reflecting a difference on the cashbook and it will be investigated.

### 13. In-Year Budget Statement Schedules

The following supporting tables are attached as “Annexure A” at the end of this report for ease of reference.

(a) Table C1 Monthly Budget Statement Summary

(b) Table C2 Monthly Budget Statement - Financial Performance (standard classification)

(c) Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

(d) Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure)

(e) Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification, and funding)

(f) Table C6 Monthly Budget Statement - Financial Position

(g) Table C7 Monthly Budget Statement - Cash Flow

### 15. Recommendations

1. That the Mayoral Committee takes note of the report in terms of section 11(4)(a), 52(d), 54(1)(f), 66 of the MFMA.
2. That the Mayoral Committee takes note and accepts the report for the period ended 31 March 2023 as the third quarter report of 2022/23 financial year.
3. That Mayoral Committee takes note that the municipality achieved **86%** spending of its capital budget against the first adjusted budget of **R 654.73 million**.
4. That Mayoral Committee takes note that the municipality achieved **R1.20 billion** or **78.64%** of its operating revenue against the adjusted budget of **R 1.52 billion**.
5. That Mayoral Committee takes note that the municipality spend **R977.60 million** or **76.24%** spending of its operating expenditure against the adjusted budget of **R 1.28 billion**.
6. That Mayoral Committee takes note of the attached schedule C for the quarter ended 31 March 2023.

## Approval of the report

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**P. MNGENI** **DATE**  
**SENIOR MANAGER: BUDGET & REPORTING**

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**C. MAPEYI** **DATE**  
**CHIEF FINANCIAL OFFICER**

DC13 Chris Hani - Table C1 Monthly Budget Statement Summary - Q3 Third Quarter

Description	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>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	369 105	387 219	407 219	28 913	323 732	283 624	40 108	14%	407 219
Investment revenue	10 605	40 925	40 925	11	6 791	30 930	(24 138)	-78%	40 925
Transfers and subsidies	665 973	734 668	712 737	185 465	691 556	726 550	(34 994)	-5%	712 737
Other own revenue	101 898	318 548	364 955	20 981	177 850	247 831	(69 981)	-28%	364 955
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 147 581</b>	<b>1 481 360</b>	<b>1 525 837</b>	<b>235 371</b>	<b>1 199 929</b>	<b>1 288 934</b>	<b>(89 005)</b>	<b>-7%</b>	<b>1 525 837</b>
Employee costs	407 269	400 535	390 490	31 246	304 016	307 917	(3 901)	-1%	390 490
Remuneration of Councillors	12 426	12 715	12 715	1 048	9 419	9 722	(303)	-3%	12 715
Depreciation & asset impairment	260 297	180 000	180 000	-	120 000	129 000	(9 000)	-7%	180 000
Finance charges	2 842	530	377	(52)	417	65	351	536%	377
Inventory consumed and bulk purchases	49 277	43 184	46 071	2 595	41 358	37 972	3 386	9%	46 071
Transfers and subsidies	70 713	70 500	53 446	5 978	47 933	25 254	22 679	90%	53 446
Other expenditure	699 439	611 711	599 201	47 402	454 458	403 976	50 481	12%	599 201
<b>Total Expenditure</b>	<b>1 502 263</b>	<b>1 319 176</b>	<b>1 282 300</b>	<b>88 217</b>	<b>977 600</b>	<b>913 907</b>	<b>63 693</b>	<b>7%</b>	<b>1 282 300</b>
<b>Surplus/(Deficit)</b>	<b>(354 682)</b>	<b>162 184</b>	<b>243 537</b>	<b>147 154</b>	<b>222 329</b>	<b>375 027</b>	<b>(152 699)</b>	<b>-41%</b>	<b>243 537</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	642 190	535 235	574 429	54 808	488 832	551 985	####	-11%	574 429
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)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>287 508</b>	<b>697 419</b>	<b>817 965</b>	<b>201 962</b>	<b>711 161</b>	<b>927 012</b>	<b>(215 852)</b>	<b>-23%</b>	<b>817 965</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>287 508</b>	<b>697 419</b>	<b>817 965</b>	<b>201 962</b>	<b>711 161</b>	<b>927 012</b>	<b>(215 852)</b>	<b>-23%</b>	<b>817 965</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>18 275</b>	<b>615 735</b>	<b>654 929</b>	<b>61 852</b>	<b>498 832</b>	<b>408 135</b>	<b>90 697</b>	<b>22%</b>	<b>654 929</b>
Capital transfers recognised	8 315	535 235	574 429	48 654	484 198	347 737	136 461	39%	574 429
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	9 961	80 500	80 500	13 198	14 634	60 398	(45 764)	-76%	80 500
<b>Total sources of capital funds</b>	<b>18 275</b>	<b>615 735</b>	<b>654 929</b>	<b>61 852</b>	<b>498 832</b>	<b>408 135</b>	<b>90 697</b>	<b>22%</b>	<b>654 929</b>
<b>Financial position</b>									
Total current assets	1 663 168	2 449 708	2 459 708		2 036 322				2 459 708
Total non current assets	4 935 577	4 676 151	4 715 344		5 314 409				4 715 344
Total current liabilities	1 550 159	1 621 429	1 621 429		1 613 724				1 621 429
Total non current liabilities	72 366	134 732	134 732		72 366				134 732
Community wealth/Equity	4 976 221	5 369 798	5 298 345		5 664 642				5 298 345
<b>Cash flows</b>									
Net cash from (used) operating	433 096	932 216	1 081 785	446 968	869 071	811 339	(57 732)	-7%	1 081 785
Net cash from (used) investing	(17 958)	(612 968)	(651 809)	(61 852)	(498 480)	(488 856)	9 624	-2%	(651 809)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>586 359</b>	<b>631 521</b>	<b>742 250</b>	<b>-</b>	<b>731 867</b>	<b>634 756</b>	<b>(97 112)</b>	<b>-15%</b>	<b>791 253</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	52 999	53 885	55 162	47 035	54 981	46 767	57 528	2 005 772	2 374 129
<b>Creditors Age Analysis</b>									
Total Creditors	13 675	4 665	489	3 267	5 028	5 028	754	7 337	40 243

DC13 Chris Hani - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q3 Third Quarter

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>	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		699 581	1 016 328	1 062 735	204 336	824 686	937 832	(113 146)	-12%	1 062 735
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		699 581	1 016 328	1 062 735	204 336	824 686	937 832	(113 146)	-12%	1 062 735
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		704 581	613 333	630 596	56 935	540 388	621 870	(81 482)	-13%	630 596
Planning and development		703 874	612 192	629 455	56 929	539 744	620 824	(81 080)	-13%	629 455
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		707	1 141	1 141	6	644	1 046	(402)	-38%	1 141
<b>Trading services</b>		385 669	387 219	407 219	28 913	323 732	283 624	40 108	14%	407 219
Energy sources		-	-	-	-	-	-	-	-	-
Water management		304 388	310 489	323 489	23 188	272 225	224 547	47 678	21%	323 489
Waste water management		81 281	76 730	83 730	5 725	51 507	59 077	(7 570)	-13%	83 730
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	1 789 831	2 016 880	2 100 549	290 185	1 688 805	1 843 326	(154 521)	-8%	2 100 549
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		413 922	369 940	383 734	27 971	287 493	250 674	36 819	15%	383 734
Executive and council		72 372	83 380	82 801	9 663	63 372	51 592	11 780	23%	82 801
Finance and administration		337 672	282 234	297 570	18 081	221 706	196 171	25 535	13%	297 570
Internal audit		3 879	4 326	3 363	226	2 415	2 911	(496)	-17%	3 363
<b>Community and public safety</b>		22 042	25 998	21 151	1 844	15 483	18 272	(2 789)	-15%	21 151
Community and social services		14 982	16 678	14 251	1 375	10 658	12 168	(1 510)	-12%	14 251
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		5 844	6 516	4 091	399	3 941	4 087	(146)	-4%	4 091
Housing		-	-	-	-	-	-	-	-	-
Health		1 217	2 804	2 809	70	884	2 018	(1 133)	-56%	2 809
<b>Economic and environmental services</b>		175 411	118 411	113 773	7 916	79 778	80 230	(452)	-1%	113 773
Planning and development		141 081	84 383	80 868	5 177	52 925	54 206	(1 281)	-2%	80 868
Road transport		1 636	1 778	1 522	101	1 110	1 283	(174)	-14%	1 522
Environmental protection		32 694	32 250	31 382	2 638	25 744	24 741	1 003	4%	31 382
<b>Trading services</b>		890 887	804 827	763 642	50 487	594 845	564 730	30 115	5%	763 642
Energy sources		-	-	-	-	-	-	-	-	-
Water management		830 600	703 919	704 594	49 406	552 809	519 891	32 919	6%	704 594
Waste water management		60 288	100 908	59 047	1 080	42 036	44 840	(2 804)	-6%	59 047
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	1 502 263	1 319 176	1 282 300	88 217	977 600	913 907	63 693	7%	1 282 300
<b>Surplus/ (Deficit) for the year</b>		287 568	697 703	818 250	201 967	711 205	929 419	(218 214)	-23%	818 250



**DC13 Chris Hani - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q3 Third Quarter**

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 Vote</b>	1									
Vote 01 - Council		-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		518	399	399	-	425	399	26	6.4%	399
Vote 03 - Budget & Treasury		697 560	1 014 839	1 061 246	204 336	823 892	936 344	(112 452)	-12.0%	1 061 246
Vote 04 - Community Services		707	1 141	1 141	6	644	1 046	(402)	-38.5%	1 141
Vote 05 - Corporate Services		2 021	1 488	1 488	-	794	1 488	(695)	-46.7%	1 488
Vote 06 - Planning & Development		1 293	980	980	-	2 018	980	1 038	105.9%	980
Vote 07 - Technical Services		1 087 732	998 032	1 035 294	85 843	861 033	903 068	(42 036)	-4.7%	1 035 294
Vote 08 - Roadworks		-	-	-	-	-	-	-	-	-
Vote 09 - Entity: Chis Hani Development Agency		-	-	-	-	-	-	-	-	-
Vote 10 - Vote 10		-	-	-	-	-	-	-	-	-
Vote 11 - Vote 11		-	-	-	-	-	-	-	-	-
Vote 12 - Vote 12		-	-	-	-	-	-	-	-	-
Vote 13 - Vote 13		-	-	-	-	-	-	-	-	-
Vote 14 - Vote 14		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>1 789 831</b>	<b>2 016 880</b>	<b>2 100 549</b>	<b>290 185</b>	<b>1 688 805</b>	<b>1 843 326</b>	<b>(154 521)</b>	<b>-8.4%</b>	<b>2 100 549</b>
<b>Expenditure by Vote</b>	1									
Vote 01 - Council		22 929	23 066	25 129	1 848	19 154	18 246	908	5.0%	25 129
Vote 02 - Municipal Manager		75 030	86 788	85 713	9 933	62 956	53 950	9 006	16.7%	85 713
Vote 03 - Budget & Treasury		124 293	101 764	105 428	4 273	60 264	73 558	(13 293)	-18.1%	105 428
Vote 04 - Community Services		54 736	58 248	52 533	4 482	41 227	43 013	(1 786)	-4.2%	52 533
Vote 05 - Corporate Services		195 771	162 706	172 098	12 385	148 484	108 160	40 324	37.3%	172 098
Vote 06 - Planning & Development		23 945	31 372	29 836	2 570	17 357	19 972	(2 614)	-13.1%	29 836
Vote 07 - Technical Services		1 003 924	853 454	810 041	52 624	627 047	595 724	31 323	5.3%	810 041
Vote 08 - Roadworks		1 636	1 778	1 522	101	1 110	1 283	(174)	-13.5%	1 522
Vote 09 - Entity: Chis Hani Development Agency		-	-	-	-	-	-	-	-	-
Vote 10 - Vote 10		-	-	-	-	-	-	-	-	-
Vote 11 - Vote 11		-	-	-	-	-	-	-	-	-
Vote 12 - Vote 12		-	-	-	-	-	-	-	-	-
Vote 13 - Vote 13		-	-	-	-	-	-	-	-	-
Vote 14 - Vote 14		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>1 502 263</b>	<b>1 319 176</b>	<b>1 282 300</b>	<b>88 217</b>	<b>977 600</b>	<b>913 907</b>	<b>63 693</b>	<b>7.0%</b>	<b>1 282 300</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>287 568</b>	<b>697 703</b>	<b>818 250</b>	<b>201 967</b>	<b>711 205</b>	<b>929 419</b>	<b>(218 214)</b>	<b>-23.5%</b>	<b>818 250</b>

DC13 Chris Hani - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third Quarter

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 By Source</b>										
Property rates								-		
Service charges - electricity revenue								-		
Service charges - water revenue		304 388	310 489	323 489	23 188	272 225	224 547	47 678	21%	323 489
Service charges - sanitation revenue		64 717	76 730	83 730	5 725	51 507	59 077	(7 570)	-13%	83 730
Service charges - refuse revenue								-		
Rental of facilities and equipment		-	-	-	-	-	-	-		-
Interest earned - external investments		10 605	40 925	40 925	11	6 791	30 930	(24 138)	-78%	40 925
Interest earned - outstanding debtors		84 185	53 593	100 000	14 654	116 456	59 218	57 239	97%	100 000
Dividends received								-		
Fines, penalties and forfeits		-	94	94	-	-	69	(69)	-100%	94
Licences and permits								-		
Agency services								-		
Transfers and subsidies		665 973	734 668	712 737	185 465	691 556	726 550	(34 994)	-5%	712 737
Other revenue		832	261 742	261 742	6 327	61 394	188 544	(127 150)	-67%	261 742
Gains		16 881	3 120	3 120	-	-	-	-		3 120
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1 147 581</b>	<b>1 481 360</b>	<b>1 525 837</b>	<b>235 371</b>	<b>1 199 929</b>	<b>1 288 934</b>	<b>(89 005)</b>	<b>-7%</b>	<b>1 525 837</b>
<b>Expenditure By Type</b>										
Employee related costs		407 269	400 535	390 490	31 246	304 016	307 917	(3 901)	-1%	390 490
Remuneration of councillors		12 426	12 715	12 715	1 048	9 419	9 722	(303)	-3%	12 715
Debt impairment		335 286	227 391	217 391	18 949	170 543	166 543	4 000	2%	217 391
Depreciation & asset impairment		260 297	180 000	180 000	-	120 000	129 000	(9 000)	-7%	180 000
Finance charges		2 842	530	377	(52)	417	65	351	536%	377
Bulk purchases - electricity								-		
Inventory consumed		49 277	43 184	46 071	2 595	41 358	37 972	3 386	9%	46 071
Contracted services		205 766	241 544	233 935	16 532	171 850	134 899	36 951	27%	233 935
Transfers and subsidies		70 713	70 500	53 446	5 978	47 933	25 254	22 679	90%	53 446
Other expenditure		156 063	142 776	147 875	11 921	112 064	102 534	9 530	9%	147 875
Losses		2 324	-	-	-	-	-	-		-
<b>Total Expenditure</b>		<b>1 502 263</b>	<b>1 319 176</b>	<b>1 282 300</b>	<b>88 217</b>	<b>977 600</b>	<b>913 907</b>	<b>63 693</b>	<b>7%</b>	<b>1 282 300</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(354 682)	162 184	243 537	147 154	222 329	375 027	(152 699)	(0)	243 537
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		642 190	535 235	574 429	54 808	488 832	551 985	(63 153)	(0)	574 429
Transfers and subsidies - capital (in-kind - all)								-		
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>287 508</b>	<b>697 419</b>	<b>817 965</b>	<b>201 962</b>	<b>711 161</b>	<b>927 012</b>			<b>817 965</b>
Taxation								-		
<b>Surplus/(Deficit) after taxation</b>		<b>287 508</b>	<b>697 419</b>	<b>817 965</b>	<b>201 962</b>	<b>711 161</b>	<b>927 012</b>			<b>817 965</b>
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>287 508</b>	<b>697 419</b>	<b>817 965</b>	<b>201 962</b>	<b>711 161</b>	<b>927 012</b>			<b>817 965</b>
Share of surplus/ (deficit) of associate										
<b>Surplus/ (Deficit) for the year</b>		<b>287 508</b>	<b>697 419</b>	<b>817 965</b>	<b>201 962</b>	<b>711 161</b>	<b>927 012</b>			<b>817 965</b>

DC13 Chris Hani - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q3 Third Quarter

Vote 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>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 01 - Council		-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Budget & Treasury		7 260	60 500	60 500	12 083	13 506	45 398	(31 892)	-70%	60 500
Vote 04 - Community Services		-	-	-	-	-	-	-	-	-
Vote 05 - Corporate Services		2 701	-	-	-	-	-	-	-	-
Vote 06 - Planning & Development		0	20 000	20 000	1 116	1 128	15 000	(13 872)	-92%	20 000
Vote 07 - Technical Services		8 315	535 235	574 429	48 654	484 198	347 737	136 461	39%	574 429
Vote 08 - Roadworks		-	-	-	-	-	-	-	-	-
Vote 09 - Entity: Chis Hani Development Agency		-	-	-	-	-	-	-	-	-
Vote 10 - Vote 10		-	-	-	-	-	-	-	-	-
Vote 11 - Vote 11		-	-	-	-	-	-	-	-	-
Vote 12 - Vote 12		-	-	-	-	-	-	-	-	-
Vote 13 - Vote 13		-	-	-	-	-	-	-	-	-
Vote 14 - Vote 14		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>18 275</b>	<b>615 735</b>	<b>654 929</b>	<b>61 852</b>	<b>498 832</b>	<b>408 135</b>	<b>90 697</b>	<b>22%</b>	<b>654 929</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 01 - Council		-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Budget & Treasury		-	-	-	-	-	-	-	-	-
Vote 04 - Community Services		-	-	-	-	-	-	-	-	-
Vote 05 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 07 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 08 - Roadworks		-	-	-	-	-	-	-	-	-
Vote 09 - Entity: Chis Hani Development Agency		-	-	-	-	-	-	-	-	-
Vote 10 - Vote 10		-	-	-	-	-	-	-	-	-
Vote 11 - Vote 11		-	-	-	-	-	-	-	-	-
Vote 12 - Vote 12		-	-	-	-	-	-	-	-	-
Vote 13 - Vote 13		-	-	-	-	-	-	-	-	-
Vote 14 - Vote 14		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>		<b>18 275</b>	<b>615 735</b>	<b>654 929</b>	<b>61 852</b>	<b>498 832</b>	<b>408 135</b>	<b>90 697</b>	<b>22%</b>	<b>654 929</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>9 961</b>	<b>60 500</b>	<b>60 500</b>	<b>12 083</b>	<b>13 506</b>	<b>45 398</b>	<b>(31 892)</b>	<b>-70%</b>	<b>60 500</b>
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		9 961	60 500	60 500	12 083	13 506	45 398	(31 892)	-70%	60 500
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>0</b>	<b>24 000</b>	<b>20 100</b>	<b>1 116</b>	<b>1 128</b>	<b>15 914</b>	<b>(14 785)</b>	<b>-93%</b>	<b>20 100</b>
Planning and development		0	24 000	20 100	1 116	1 128	15 914	(14 785)	-93%	20 100
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>8 315</b>	<b>531 235</b>	<b>574 329</b>	<b>48 654</b>	<b>484 198</b>	<b>346 823</b>	<b>137 375</b>	<b>40%</b>	<b>574 329</b>
Energy sources		-	-	-	-	-	-	-	-	-
Water management		7 913	491 835	556 549	47 910	475 472	331 757	143 715	43%	556 549
Waste water management		402	39 400	17 779	744	8 726	15 067	(6 340)	-42%	17 779
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>18 275</b>	<b>615 735</b>	<b>654 929</b>	<b>61 852</b>	<b>498 832</b>	<b>408 135</b>	<b>90 697</b>	<b>22%</b>	<b>654 929</b>
<b>Funded by:</b>										
National Government		8 518	535 235	574 429	48 654	484 198	347 737	136 461	39%	574 429
Provincial Government		(204)	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>8 315</b>	<b>535 235</b>	<b>574 429</b>	<b>48 654</b>	<b>484 198</b>	<b>347 737</b>	<b>136 461</b>	<b>39%</b>	<b>574 429</b>
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		<b>9 961</b>	<b>80 500</b>	<b>80 500</b>	<b>13 198</b>	<b>14 634</b>	<b>60 398</b>	<b>(45 764)</b>	<b>-76%</b>	<b>80 500</b>
<b>Total Capital Funding</b>		<b>18 275</b>	<b>615 735</b>	<b>654 929</b>	<b>61 852</b>	<b>498 832</b>	<b>408 135</b>	<b>90 697</b>	<b>22%</b>	<b>654 929</b>

**DC13 Chris Hani - Table C6 Monthly Budget Statement - Financial Position - Q3 Third Quarter**

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		110 445	271 151	271 151	(86 966)	271 151
Call investment deposits		250 831	41 122	41 122	504 538	41 122
Consumer debtors		483 347	846 259	856 259	751 867	856 259
Other debtors		797 834	1 262 297	1 262 297	846 173	1 262 297
Current portion of long-term receivables		(207)	-	-	(207)	-
Inventory		20 918	28 878	28 878	20 918	28 878
<b>Total current assets</b>		<b>1 663 168</b>	<b>2 449 708</b>	<b>2 459 708</b>	<b>2 036 322</b>	<b>2 459 708</b>
<b>Non current assets</b>						
Long-term receivables		352	-	-	352	-
Investments						
Investment property						
Investments in Associate		1 500	1 500	1 500	1 500	1 500
Property, plant and equipment		4 933 606	4 673 161	4 712 354	5 312 439	4 712 354
Biological						
Intangible		119	1 490	1 490	119	1 490
Other non-current assets						
<b>Total non current assets</b>		<b>4 935 577</b>	<b>4 676 151</b>	<b>4 715 344</b>	<b>5 314 409</b>	<b>4 715 344</b>
<b>TOTAL ASSETS</b>		<b>6 598 745</b>	<b>7 125 859</b>	<b>7 175 052</b>	<b>7 350 732</b>	<b>7 175 052</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	2 215	2 215	-	2 215
Consumer deposits		772	778	778	866	778
Trade and other payables		1 465 062	1 530 275	1 530 275	1 528 533	1 530 275
Provisions		84 325	88 161	88 161	84 325	88 161
<b>Total current liabilities</b>		<b>1 550 159</b>	<b>1 621 429</b>	<b>1 621 429</b>	<b>1 613 724</b>	<b>1 621 429</b>
<b>Non current liabilities</b>						
Borrowing		-	-	-	-	-
Provisions		72 366	134 732	134 732	72 366	134 732
<b>Total non current liabilities</b>		<b>72 366</b>	<b>134 732</b>	<b>134 732</b>	<b>72 366</b>	<b>134 732</b>
<b>TOTAL LIABILITIES</b>		<b>1 622 525</b>	<b>1 756 161</b>	<b>1 756 161</b>	<b>1 686 090</b>	<b>1 756 161</b>
<b>NET ASSETS</b>	2	<b>4 976 221</b>	<b>5 369 698</b>	<b>5 418 891</b>	<b>5 664 642</b>	<b>5 418 891</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		2 286 159	5 369 798	5 298 345	2 974 581	5 298 345
Reserves		2 690 061	-	-	2 690 061	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>4 976 221</b>	<b>5 369 798</b>	<b>5 298 345</b>	<b>5 664 642</b>	<b>5 298 345</b>

DC13 Chris Hani - Table C7 Monthly Budget Statement - Cash Flow - Q3 Third Quarter

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									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates								-		
Service charges		96 141	271 053	258 789	4 119	31 679	194 091	(162 413)	-84%	258 789
Other revenue		203 366	262 119	262 119	6 333	61 439	196 590	(135 151)	-69%	262 119
Transfers and Subsidies - Operational		459 193	734 668	712 737	183 899	647 269	534 553	112 716	21%	712 737
Transfers and Subsidies - Capital		632 611	535 235	574 429	322 548	827 558	430 821	396 737	92%	574 429
Interest		10 605	40 925	40 925	11	6 791	30 694	(23 903)	-78%	40 925
Dividends								-		
<b>Payments</b>										
Suppliers and employees		(901 032)	(840 755)	(713 391)	(64 016)	(657 315)	(535 043)	122 272	-23%	(713 391)
Finance charges		(125)	(530)	(377)	52	(417)	(283)	134	-47%	(377)
Transfers and Grants		(67 663)	(70 500)	(53 446)	(5 978)	(47 933)	(40 085)	7 849	-20%	(53 446)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>433 096</b>	<b>932 216</b>	<b>1 081 785</b>	<b>446 968</b>	<b>869 071</b>	<b>811 339</b>	<b>(57 732)</b>	<b>-7%</b>	<b>1 081 785</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		317	3 120	3 120	-	-	2 340	(2 340)	-100%	3 120
Decrease (increase) in non-current receivables		-	(352)	-	-	352	-	352	#DIV/0!	-
Decrease (increase) in non-current investments								-		
<b>Payments</b>										
Capital assets		(18 275)	(615 735)	(654 929)	(61 852)	(498 832)	(491 196)	7 636	-2%	(654 929)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(17 958)</b>	<b>(612 968)</b>	<b>(651 809)</b>	<b>(61 852)</b>	<b>(498 480)</b>	<b>(488 856)</b>	<b>9 624</b>	<b>-2%</b>	<b>(651 809)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
<b>Payments</b>										
Repayment of borrowing								-		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>										
		415 139	319 248	429 977	385 116	370 591	322 482			429 977
Cash/cash equivalents at beginning:		171 221	312 273	312 273	390 794	361 276	312 273			361 276
Cash/cash equivalents at month/year end:		586 359	631 521	742 250		731 867	634 756			791 253