

**UTHUKELA**

**UMKHANDLU WESIFUNDA  
DISTRIKSMUNISIPALITEIT  
DISTRICT MUNICIPALITY**

## **SECTION 71 REPORT**

**APRIL 2022**

## Table of Contents

### **PART 1 – MONTHLY IN-YEAR MONITORING BUDGET**

1.1	MAYOR'S REPORT.....
1.2	COUNCIL RESOLUTIONS.....
1.3	EXECUTIVE SUMMARY.....
1.4	IN- YEAR BUDGET TABLES.....

### **PART 2 – SUPPORTING DOCUMENTATION.....**

2.1	DEBTORS AGE ANALYSIS .....
2.2	CREDITORS AGE ANALYSIS.....
2.3	COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS.....
2.4	INVESTMENTS AND BANK BALANCES.....
2.5	ALLOCATION OF GRANT RECIEPTS .....
2.6	ALLOCATION OF GRANT EXPENDITURE.....
2.7	MUNICIPAL MANAGERS QUALITY CERTIFICATE .....

# **Part 1 – Annual Budget**

## **1.1 Mayor's Report**

The Monthly section 71 report is a report that gives a clear view on the state or performance of the Municipality for that month as well as the year to date performance. Among the impacts that are challenging the Municipality, is the cash flow challenge currently being experienced by the municipality due to among other things declining collection, historic expenditure patterns, high water losses and high rate of indigents within the municipal boundaries.

Management within local government has a significant role to play in strengthening the link between the citizen and government's overall priorities and spending plans. The goal should be to enhance service delivery aimed at improving the quality of life for all people within the UThukela District Municipality. Budgeting is primarily about the choices that the municipality has to make between competing priorities and fiscal realities. The challenge is to do more with the available resources. We need to remain focused on the effective delivery of the core municipal services through the application of efficient and effective service delivery mechanisms.

## **1.2 Council Resolutions**

1. The Council of UThukela District Municipality, acting in terms of section 71 of the Municipal Finance Management Act, (Act 56 of 2003) to note :
2. Monthly Budget statements and supporting documents for the months of April 2022.

## **1.3 Executive Summary**

As per Municipal Finance Management Act the municipality needs to prepare section 71 report in a prescribed format as per national treasury regulations.

The District Municipality has to embark on implementing revenue collection strategies to optimize the collection of debt owed by consumers.

The municipality is also embarking on assuring that all grants are spent during the 2021/22 financial year.

DC23 Uthukela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Vote Description	Ref	Budget Year 2021/22								
		2020/21 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		27 485	-	-	-	-	-	-	-	-
Service charges - water revenue		215 985	260 345	247 586	21 841	190 292	209 298	(19 007)	-9%	247 586
Service charges - sanitation revenue		27 585	21 154	18 052	1 739	16 029	15 787	262	2%	18 052
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-
Interest earned - external investments		5 357	6 463	6 463	384	3 286	5 386	(2 100)	-39%	6 463
Interest earned - outstanding debtors		68 865	72 794	37 147	3 676	28 988	39 274	(10 285)	-26%	37 147
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		6	10	10	-	9	8	1	9%	10
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		535 441	528 165	528 165	-	484 901	440 138	44 763	10%	528 165
Other revenue		62 765	42 780	3 111	7 027	66 820	11 849	54 971	464%	3 111
Gains		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>943 488</b>	<b>931 711</b>	<b>840 534</b>	<b>34 667</b>	<b>790 324</b>	<b>721 720</b>	<b>68 604</b>	<b>10%</b>	<b>840 534</b>
<b>Expenditure By Type</b>										
Employee related costs		350 386	369 333	386 329	567	274 434	317 975	(43 541)	-14%	386 329
Remuneration of councillors		6 364	6 372	6 372	-	4 796	5 310	(513)	-10%	6 372
Debt impairment		416 639	186 252	186 252	-	-	155 210	(155 210)	-100%	186 252
Depreciation & asset impairment		72 621	67 363	62 436	-	56 237	53 180	3 058	6%	62 436
Finance charges		2 738	-	-	-	-	-	-	-	-
Bulk purchases - electricity		127 214	-	-	-	-	-	-	-	-
Inventory consumed		24 957	62 800	124 200	2 800	83 544	90 210	(6 665)	-7%	124 200
Contracted services		145 573	119 573	177 538	4 628	84 083	121 594	(37 511)	-31%	177 538
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		141 141	109 865	154 937	6 894	80 403	116 402	(35 999)	-31%	154 937
Losses		5 240	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>1 292 873</b>	<b>921 557</b>	<b>1 098 063</b>	<b>14 889</b>	<b>583 497</b>	<b>859 879</b>	<b>(276 382)</b>	<b>-32%</b>	<b>1 098 063</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(349 385)	10 154	(257 529)	19 778	206 827	(138 159)	344 986	(0)	(257 529)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		293 785	246 009	246 009	-	-	205 008	(205 008)	(0)	246 009
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(55 600)</b>	<b>256 163</b>	<b>(11 520)</b>	<b>19 778</b>	<b>206 827</b>	<b>66 848</b>			<b>(11 520)</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(55 600)</b>	<b>256 163</b>	<b>(11 520)</b>	<b>19 778</b>	<b>206 827</b>	<b>66 848</b>			<b>(11 520)</b>
Atributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(55 600)</b>	<b>256 163</b>	<b>(11 520)</b>	<b>19 778</b>	<b>206 827</b>	<b>66 848</b>			<b>(11 520)</b>
Share of surplus/(deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>(55 600)</b>	<b>256 163</b>	<b>(11 520)</b>	<b>19 778</b>	<b>206 827</b>	<b>66 848</b>			<b>(11 520)</b>

References

1. Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) including capi 1 237 273 1 177 720 1 086 543 34 667 790 324 926 727 1 086 543

DC23 Uthukela - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	Ref	2020/21	Budget Year 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>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - MAYOR AND MM		-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 4 - SOCIAL SERVICES(PLANNING&ECONOMIC DEV)		-	-	-	-	-	-	-	-	-
Vote 5 - WSA& HEALTH SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - 500 - WATER, SANITATION AND TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
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 - MAYOR AND MM		-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		(46)	800	800	-	415	667	(252)	-38%	800
Vote 3 - BUDGET AND TREASURY		275 327	-	-	55	55	-	55	#DIV/0!	-
Vote 4 - SOCIAL SERVICES(PLANNING&ECONOMIC DEV)		0	-	-	-	-	-	-	-	-
Vote 5 - WSA& HEALTH SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - 500 - WATER, SANITATION AND TECHNICAL SERVICES		0	251 009	257 581	6 628	193 962	213 512	(19 550)	-9%	257 581
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>	275 281	251 809	258 381	6 683	194 432	214 178	(19 746)	-9%	258 381
<b>Total Capital Expenditure</b>		<b>275 281</b>	<b>251 809</b>	<b>258 381</b>	<b>6 683</b>	<b>194 432</b>	<b>214 178</b>	<b>(19 746)</b>	<b>-9%</b>	<b>258 381</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		275 281	800	800	55	470	667	(197)	-29%	800
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		275 281	800	800	55	470	667	(197)	-29%	800
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		0	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		0	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		0	251 009	257 581	6 628	193 962	213 512	(19 550)	-9%	257 581
Energy sources		-	-	-	-	-	-	-	-	-
Water management		0	251 009	257 581	6 628	193 962	213 512	(19 550)	-9%	257 581
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	<b>275 281</b>	<b>251 809</b>	<b>258 381</b>	<b>6 683</b>	<b>194 432</b>	<b>214 178</b>	<b>(19 746)</b>	<b>-9%</b>	<b>258 381</b>
<b>Funded by:</b>										
National Government		0	246 009	253 331	6 628	180 845	209 970	(29 125)	-14%	253 331

DC23 Uthukela - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	Ref	2020/21	Budget Year 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									
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		0	246 009	253 331	6 628	180 845	209 970	(29 125)	-14%	253 331
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		31	5 800	5 050	-	11 583	4 208	7 375	175%	5 050
<b>Total Capital Funding</b>		<b>31</b>	<b>251 809</b>	<b>258 381</b>	<b>6 628</b>	<b>192 428</b>	<b>214 178</b>	<b>(21 750)</b>	<b>-10%</b>	<b>258 381</b>

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment
- Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations
- Include expenditure on investment property, intangible and biological assets
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

check balance ##### 54 939,0 2 003 750,5

DC23 Uthukela - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

Description	Ref	2020/21	Budget Year 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>										
<i>Governance and administration</i>		773 675	579 072	543 425	7 524	555 491	461 172	94 318	20%	543 425
Executive and council		116 545	72 380	72 380	-	-	60 317	(60 317)	-100%	72 380
Finance and administration		657 130	506 692	471 045	7 524	555 491	400 855	154 635	39%	471 045
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		4 029	39 669	-	-	-	-	-	-	-
Community and social services		4 029	39 669	-	-	-	9 256	(9 256)	-100%	-
Sport and recreation		-	-	-	-	-	9 256	(9 256)	-100%	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		509	-	-	-	-	-	-	-	-
Planning and development		509	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		459 060	558 979	543 118	27 143	234 834	456 299	(221 466)	-49%	543 118
Energy sources		-	-	-	-	-	-	-	-	-
Water management		459 060	558 979	543 118	27 143	234 834	456 299	(221 466)	-49%	543 118
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>1 237 273</b>	<b>1 177 720</b>	<b>1 086 543</b>	<b>34 667</b>	<b>790 324</b>	<b>926 727</b>	<b>(136 403)</b>	<b>-15%</b>	<b>1 086 543</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		260 139	391 023	465 068	5 509	154 302	375 684	(221 382)	-59%	465 068
Executive and council		62 084	65 791	68 371	1 678	42 629	56 030	(13 400)	-24%	68 371
Finance and administration		198 054	325 233	396 698	3 831	111 673	319 654	(207 982)	-65%	396 698
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		46 356	52 485	53 985	207	36 108	44 637	(8 529)	-19%	53 985
Community and social services		12 455	12 577	12 577	-	9 651	10 481	(830)	-8%	12 577
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		33 900	39 907	41 407	207	26 457	34 156	(7 699)	-23%	41 407
<i>Economic and environmental services</i>		17 941	19 010	19 110	2	14 400	15 902	(1 502)	-9%	19 110
Planning and development		17 941	19 010	19 110	2	14 400	15 902	(1 502)	-9%	19 110
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		968 438	459 038	559 900	9 170	378 687	423 656	(44 969)	-11%	559 900
Energy sources		-	-	-	-	-	-	-	-	-
Water management		968 438	459 038	559 900	9 170	378 687	423 656	(44 969)	-11%	559 900
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>1 292 873</b>	<b>921 557</b>	<b>1 098 063</b>	<b>14 889</b>	<b>583 497</b>	<b>859 879</b>	<b>(276 382)</b>	<b>-32%</b>	<b>1 098 063</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(55 600)</b>	<b>256 163</b>	<b>(11 520)</b>	<b>19 778</b>	<b>206 827</b>	<b>66 848</b>	<b>139 979</b>	<b>209%</b>	<b>(11 520)</b>

**References**

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in the Financial Performance Statement
3. Total Expenditure by functional classification must reconcile to total operating expenditure shown in 'Financial Performance Statement'
4. All amounts must be classified under a functional classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

DC23 Uthukela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

Vote Description	Ref	2020/21 Audited Outcome	Budget Year		Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
			Original Budget	Adjusted Budget						
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - MAYOR AND MM		116 545	72 380	72 380	-	-	60 317	(60 317)	-100,0%	72 380
Vote 2 - CORPORATE SERVICES		1 641	530	530	32	260	442	(182)	-41,2%	530
Vote 3 - BUDGET AND TREASURY		655 489	506 162	470 515	7 492	555 231	400 414	154 817	38,7%	470 515
Vote 4 - SOCIAL SERVICES(PLANNING&ECONOMIC DEV)		4 538	39 669	-	-	-	9 256	(9 256)	-100,0%	-
Vote 5 - WSA& HEALTH SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - 500 - WATER, SANITATION AND TECHNICAL SERVICES		459 060	558 979	543 118	27 143	234 834	456 299	(221 466)	-48,5%	543 118
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>1 237 273</b>	<b>1 177 720</b>	<b>1 086 543</b>	<b>34 667</b>	<b>790 324</b>	<b>926 727</b>	<b>(136 403)</b>	<b>-14,7%</b>	<b>1 086 543</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - MAYOR AND MM		62 084	65 791	68 371	1 678	42 629	56 030	(13 400)	-23,9%	68 371
Vote 2 - CORPORATE SERVICES		102 534	58 902	125 588	1 411	60 262	95 212	(34 950)	-36,7%	125 588
Vote 3 - BUDGET AND TREASURY		92 795	258 702	263 481	2 420	50 026	218 086	(168 059)	-77,1%	263 481
Vote 4 - SOCIAL SERVICES(PLANNING&ECONOMIC DEV)		30 396	31 588	31 688	2	24 051	26 383	(2 332)	-8,8%	31 688
Vote 5 - WSA& HEALTH SERVICES		36 625	47 536	49 036	207	27 842	40 513	(12 671)	-31,3%	49 036
Vote 6 - 500 - WATER, SANITATION AND TECHNICAL SERVICES		968 438	459 038	559 900	9 170	378 687	423 656	(44 969)	-10,6%	559 900
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>1 292 873</b>	<b>921 557</b>	<b>1 098 063</b>	<b>14 889</b>	<b>563 497</b>	<b>859 879</b>	<b>(276 382)</b>	<b>-32,1%</b>	<b>1 098 063</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(55 600)</b>	<b>256 163</b>	<b>(11 520)</b>	<b>19 778</b>	<b>206 827</b>	<b>66 848</b>	<b>139 979</b>	<b>209,4%</b>	<b>(11 520)</b>

References

1. Insert 'Vote'; e.g. Department, if different to standard classification structure
2. Must reconcile to Monthly Budget Statement - Financial Performance Statement (standard classification)



## **Table C4 - Budgeted Statement – Financial Performance ( revenue and aexpenditure)**

### **In - Year Budget tables**

- The transfers recognized is reflecting the grants expenditure that has been recognized as income plus unconditional grants.
- Total operating expenditure is at R583 million at the end of April 2022.
- The Service charged – Water R 190 million has been billed at the end of April 2022.
- The Service charges – Sanitation R16 million has been billed at the end of April 2022.

## **Table C5 – Monthly Budget Statements – Capital Expenditure**

- As depicted above capital expenditure amounting to R194 million recorded at the month of April 2022.

## **Table SC13 Repairs and maintenance per asset class**

- Plant and Equipment refers to the purification plants and equipment.

## **Table C2 - Budgeted Financial Performance (revenue and expenditure by standard classification)**

## **Table C3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)**

**DC 23 - Uthukela Supporting Table SC5 Monthly Budget Statement - Investment portfolio - M10 April**

Investments by maturity Name of institution & investment ID	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
<b>R thousands</b>					
<b>Municipality</b>					
FNB	51,314	157	(15,000)		36,471
NEDBANK	25,572	88			25,660
INVESTEC	25,148	85			25,232
ABSA	2,061	8			2,069
STANDARD BANK	30,773	107			30,881
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>134,867</b>	<b>-</b>	<b>(15,000)</b>	<b>-</b>	<b>120,313</b>

DC23 Uthukela - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

R thousands	Description	NT Code	Budget Year 2021/22										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>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	1,692	11,780	7,888	4,646	296,762							322,767
	Auditor General	0800												-
	Other	0900												-
	<b>Total By Customer Type</b>	<b>1000</b>	<b>1,692</b>	<b>11,780</b>	<b>7,888</b>	<b>4,646</b>	<b>296,762</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>322,767</b>

## Part 2 – Supporting Documentation

### Table SC3 Debtors Age Analysis

- The Municipality has a total amount of R1 billion of outstanding debt.

#### Bank Balances

Bank Balances				
The following reflects bank balances at 30 April 2022				
DESCRIPTION	JAN 2022	FEB 2022	MAR 2022	APR 2022
FNB MAIN ACCO	12,097,709.34	12,472,508.32	44,662,136.10	5,210,551.04
FNB WATER AC	0	0	0	0
	<b>12,097,709.34</b>	<b>12,472,508.32</b>	<b>44,662,136.10</b>	<b>5,210,551.04</b>
<b>Total cash held</b>	<b>5,210,551.04</b>			

#### Collection rate

PAYMENTS VS BILLING AS AT 30 APRIL 2022				
MONTH	BILLING	MONTHS	RECIEPTS	RECOVERY RATE
June 2021	22,475,153.97	July 2021	9,220,734.33	41.03%
July 2021	33,722,327.60	August 2021	14,764,050.57	43.78%
August 2021	28,596,919.03	September 2021	15,597,523.87	54.54%
September 2021	25,719,760.31	October 2021	10,631,708.35	41.34%
October 2021	29,708,945.81	November 2021	12,164,289.47	40.94%
November 2021	28,008,541.71	December 2021	7,718,813.36	27.56%
December 2021	27,978,175.56	January 2022	10,993,011.79	39.29%
January 2022	30,398,003.78	February 2022	15,703,090.94	51.66%
February 2022	26,092,698.30	March 2022	13,082,087.71	50.14%
March 2022	31,810,584.83	April 2022	9,469,082.16	29.77%
	<b>284,511,110.90</b>		<b>119,344,392.55</b>	<b>42%</b>
<b>TOTALS</b>				
BILLING - JUNE 2021 - APRIL 2022	284,511,110.90			
RECIEPTS - JUNE 2021- APRIL 2022	119,344,392.55			
DIFFERENCE		<b>165,166,718.35</b>		<b>42%</b>



Total Capital Transfers and Grants	5	-	248,009	-	-	274,919	205,008	-		248,009
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>5</b>	<b>-</b>	<b>774,174</b>	<b>-</b>	<b>-</b>	<b>769,338</b>	<b>645,145</b>	<b>114,415</b>	<b>17.7%</b>	<b>774,174</b>

References

1. Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
2. Grant expenditure must be separately listed for each grant received
3. Replacement of RSC levies
4. Housing subsidies for housing where ownership transferred
5. Total recurrent/capital grants and subsidies must reconcile to the 'Financial Performance' Statement

DC23 Uthukela - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		-	493,492	493,492	337	368,948	411,243	(1,985)	-0.5%	493,492
Local Government Equitable Share			412,776	412,776		363,612	343,980	-		412,776
RSC Levy Replacement			72,380	72,380			60,317	-		72,380
Finance Management			1,950	1,950	110	629	1,625	-		1,950
EPWP Incentive			3,516	3,516	95	4,300	2,930	-		3,516
LG Seta			327	327	10	101	272	(171)	-62.9%	327
Rural Road Asset Management			2,543	2,543	122	305	2,119	(1,814)	-85.6%	2,543
0										
Provincial Government:		-	-	-	-	-	-	-		-
0										
0										
0										
0										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
0										
<b>Total operating expenditure of Transfers and Grants:</b>		-	<b>493,492</b>	<b>493,492</b>	<b>337</b>	<b>368,948</b>	<b>411,243</b>	<b>(1,985)</b>	<b>-0.5%</b>	<b>493,492</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		-	246,009	246,009	4,078	227,414	205,008	-		246,009
Municipal Infrastructure Grant (MIG)			159,919	159,919	1,825	153,783	133,266	-		159,919
Regional Bulk Infrastructure			6,090	6,090		20,804	5,075	-		6,090
Water Services Infrastructure Grant			80,000	80,000	2,253	52,827	66,667	-		80,000
0										
0										
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-		-
0										
0										
District Municipality:		-	-	-	-	-	-	-		-
0										
Other grant providers:		-	-	-	-	-	-	-		-
0										
<b>Total capital expenditure of Transfers and Grants</b>		-	<b>246,009</b>	<b>246,009</b>	<b>4,078</b>	<b>227,414</b>	<b>205,008</b>	<b>-</b>		<b>246,009</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	<b>739,501</b>	<b>739,501</b>	<b>4,415</b>	<b>596,362</b>	<b>616,251</b>	<b>(1,985)</b>	<b>-0.3%</b>	<b>739,501</b>

References

---


## **Table SC6 Grant Receipts**


- **Capital Grants received to date totals to R274 million**



## **Table SC7 Grant Expenditure**

- R227 million was spent in capital grants
- R368 million has been spent in operating grants



**Prepared by:**   
**Budget Officer**


**Reviewed by:**   
**Accountant Budget**

**Approved by:**   
**Chief Financial Officer** 

## 2.7. Municipal Manager's quality certificate

I **Mpumelelo Bongani Mnguni**, Municipal Manager of UThukela District Municipality, hereby certify that the Section 71 and supporting documentation for and January 2018 have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name : MB Mnguni

Signature 

Date : 12/05/2022