

UTHUKELA
UMKHANDLU WESIFUNDA
DISTRKSMUNISIPALITEIT
DISTRICT MUNICIPALITY

SECTION 71 REPORT

MARCH 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 March 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) - M09 March

Vote Description	Ref	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										
Revenue By Source										
Property rates		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		27,485	-	-	-	-	-	-	-	-
Service charges - water revenue		215,905	280,345	247,586	15,716	166,451	195,258	(26,807)	-14%	200,345
Service charges - sanitation revenue		27,565	21,154	18,052	1,755	14,290	15,865	(1,575)	-10%	21,154
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-
Interest earned - external investments		5,367	6,463	6,463	-	2,901	4,847	(1,946)	-40%	6,463
Interest earned - outstanding debtors		68,865	72,794	37,147	2,938	25,312	54,986	(28,284)	-54%	72,794
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		6	10	10	-	9	7	2	21%	10
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		535,441	528,165	528,165	121,289	484,901	386,124	88,777	22%	528,165
Other revenue		62,765	42,780	3,111	63	56,790	32,065	27,708	80%	42,780
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		943,489	931,711	940,534	141,760	755,657	688,703	96,974	8%	931,711
Expenditure By Type										
Employee related costs		350,386	369,333	366,329	31,829	273,866	277,000	(3,133)	-1%	369,333
Remuneration of councillors		6,364	6,372	6,372	562	4,796	4,779	18	0%	6,372
Debt impairment		419,639	186,252	186,252	-	-	139,669	(139,669)	-100%	186,252
Depreciation & asset impairment		72,621	67,363	62,436	6,411	56,237	50,522	5,715	11%	67,363
Finance charges		2,738	-	-	-	-	-	-	-	-
Bulk purchases - electricity		127,214	-	-	-	-	-	-	-	-
Inventory consumed		24,957	62,800	124,200	27,074	80,744	47,108	33,644	71%	62,800
Contracted services		145,573	119,573	140,879	10,633	79,455	89,879	(10,224)	-11%	119,573
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		141,141	109,865	145,857	5,742	73,509	62,396	(8,689)	-11%	109,865
Losses		5,240	-	-	-	-	-	-	-	-
Total Expenditure		1,292,873	921,557	1,052,324	82,951	568,068	691,187	(122,859)	-18%	921,557
Surplus/(Deficit)		(349,383)	10,154	(211,790)	58,789	187,049	7,616	179,433	0	10,154
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		293,785	246,009	246,009	-	-	184,507	(184,507)	(0)	246,009
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)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(55,600)	256,163	34,219	58,789	187,049	192,123			256,163
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(55,600)	256,163	34,219	58,789	187,049	192,123			256,163
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(55,600)	256,163	34,219	58,789	187,049	192,123			256,163
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(55,600)	256,163	34,219	58,789	187,049	192,123			256,163

1 Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) including cap	1,237,273	1,177,720	1,686,543	141,760	735,657	883,290				1,177,720
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DC23 Uthukela - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - MAYOR AND MM		-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 4 - SOCIAL SERVICES(PLANNING&ECONOMIC DEV)		-	-	-	-	-	-	-	-	-
Vote 5 - WS& 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 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - MAYOR AND MM		-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		(46)	800	800	338	415	600	(185)	-31%	800
Vote 3 - BUDGET AND TREASURY		275,327	-	-	-	-	-	-	-	-
Vote 4 - SOCIAL SERVICES(PLANNING&ECONOMIC DEV)		0	-	-	-	-	-	-	-	-
Vote 5 - WS& HEALTH SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - 500 - WATER, SANITATION AND TECHNICAL SERVICES		0	251,009	257,561	11,276	187,334	188,257	(922)	0%	251,009
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	275,281	251,009	258,361	11,614	187,749	188,857	(1,107)	-1%	251,009
Total Capital Expenditure		275,281	251,009	258,361	11,614	187,749	188,857	(1,107)	-1%	251,009
Capital Expenditure - Functional Classification										
Governance and administration		275,281	800	800	338	415	600	(185)	-31%	800
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		275,281	800	800	338	415	600	(185)	-31%	800
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		0	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		0	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		0	251,009	257,561	11,276	187,334	188,257	(922)	0%	251,009
Energy sources		-	-	-	-	-	-	-	-	-
Water management		0	251,009	257,561	11,276	187,334	188,257	(922)	0%	251,009
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	275,281	251,009	258,361	11,614	187,749	188,857	(1,107)	-1%	251,009
Funded by:										
National Government		0	246,009	253,331	11,294	174,218	184,507	(10,289)	-6%	246,009

DC23 Uthukela - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Provincial Government	1	-	-	-	-	-	-	-	-	-
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	248,000	253,331	11,204	174,218	184,507	(10,289)	-4%	248,000
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		31	5,800	6,050	320	11,663	4,350	7,233	186%	5,800
Total Capital Funding		31	251,800	259,381	11,524	185,881	188,857	(2,976)	-2%	251,800

Notes:

1. 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).
2. Include capital component of PPP unitary payment
3. Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations
4. Include expenditure on investment property, intangible and biological assets
5. Include finance leases and PPP capital funding component of unitary payment - total borrowing repayments to reconcile to changes in Table SA17

check balance 1,948,811.5

DC23 Uthukela - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure	1	46,989	30,261	43,699	5,262	27,815	22,896	(5,119)	-22.6%	30,261
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		107	261	261	-	-	196	196	100.0%	261
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		107	261	261	-	-	196	196	100.0%	261
Water Supply Infrastructure		46,462	30,000	43,426	5,262	27,815	22,500	(5,315)	-23.6%	30,000
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		46,462	30,000	43,426	5,262	27,815	22,900	(5,315)	-23.6%	30,000
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Tollie Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-

DC23 Uthukela - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March

Description	Ref	2021/22 Audited Outcome	Budget Year 2022/23							
			Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Infrastructure										
Roads		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure										
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets										
Community Facilities										
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Ports		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities										
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage Assets										
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment Properties										
Revenue Generating										
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating										
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other Assets										
Operational Buildings										
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-

DC23 Uthukela - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Services		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licences		-	-	-	-	-	-	-	-	-
Solid Waste Licences		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		167	-	-	-	-	-	-	-	-
Transport Assets		167	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	44,738	30,261	43,689	5,362	27,815	22,696	(5,119)	-22.6%	30,261

DC23 Uthukela - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue - Functional										
Governance and administration		773,875	579,072	543,425	121,314	547,987	434,304	113,683	20%	579,072
Executive and council		116,545	72,300	72,300	-	-	54,265	(54,265)	-100%	72,300
Finance and administration		657,130	506,692	471,045	121,314	547,987	380,019	167,948	44%	506,692
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		4,029	39,669	-	-	-	29,752	(29,752)	-100%	39,669
Community and social services		4,029	39,669	-	-	-	29,752	(29,752)	-100%	39,669
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		508	-	-	-	-	-	-	-	-
Planning and development		508	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		459,060	558,979	543,118	20,447	207,690	419,234	(211,544)	-50%	558,979
Energy sources		-	-	-	-	-	-	-	-	-
Water management		459,060	558,979	543,118	20,447	207,690	419,234	(211,544)	-50%	558,979
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1,237,273	1,177,720	1,066,543	141,760	795,657	683,290	(127,633)	-14%	1,177,720
Expenditure - Functional										
Governance and administration		260,139	391,023	462,188	17,778	148,793	280,268	(144,475)	-49%	391,023
Executive and council		62,084	65,791	67,341	4,977	40,951	49,343	(8,392)	-17%	65,791
Finance and administration		108,054	325,233	394,848	12,601	107,842	243,924	(136,063)	-68%	325,233
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		48,396	32,485	53,985	5,198	35,901	39,364	(3,463)	-8%	52,485
Community and social services		12,455	12,577	12,577	1,021	9,651	9,433	218	2%	12,577
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		33,900	39,907	41,407	4,175	26,250	29,931	(3,680)	-12%	39,907
Economic and environmental services		17,941	19,010	19,110	1,197	14,398	14,258	140	1%	19,010
Planning and development		17,941	19,010	19,110	1,197	14,398	14,258	140	1%	19,010
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		968,438	459,038	517,041	57,879	368,517	344,279	25,238	7%	459,038
Energy sources		-	-	-	-	-	-	-	-	-
Water management		968,438	459,038	517,041	57,879	368,517	344,279	25,238	7%	459,038
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	1,292,673	921,537	1,052,324	82,051	968,608	691,167	(122,399)	-18%	921,537
Surplus/ (Deficit) for the year		(55,600)	256,183	34,219	59,709	187,049	192,123	(5,073)	-3%	256,183

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) - M09 March

Vote Description	Ref	2021/22 Audited Outcome	Budget Year Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - MAYOR AND MM	1	116,545	72,380	72,380	-	-	54,285	(54,285)	-100.0%	72,380
Vote 2 - CORPORATE SERVICES		1,641	530	530	24	228	396	(170)	-42.7%	530
Vote 3 - BUDGET AND TREASURY		655,489	506,162	470,515	121,298	547,739	379,622	168,116	44.3%	506,162
Vote 4 - SOCIAL SERVICES(PLANNING&ECONOMIC DEV)		4,538	30,669	-	-	-	28,762	(29,752)	-100.0%	30,669
Vote 5 - WSA& HEALTH SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - 500 - WATER, SANITATION AND TECHNICAL SERVICES		459,060	558,979	543,118	20,447	207,690	419,234	(211,544)	-60.5%	558,979
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1,237,273	1,177,720	1,088,543	141,760	753,657	883,290	(127,633)	-14.4%	1,177,720
Expenditure by Vote										
Vote 1 - MAYOR AND MM	1	62,084	65,791	67,341	4,977	40,951	49,343	(8,392)	-17.0%	65,791
Vote 2 - CORPORATE SERVICES		102,534	58,902	125,538	7,460	68,851	44,176	14,675	33.2%	58,902
Vote 3 - BUDGET AND TREASURY		92,795	258,702	261,681	4,912	47,608	194,027	(146,421)	-75.5%	258,702
Vote 4 - SOCIAL SERVICES(PLANNING&ECONOMIC DEV)		30,398	31,688	31,688	2,218	24,049	23,691	358	1.5%	31,688
Vote 5 - WSA& HEALTH SERVICES		38,625	47,538	49,938	4,605	27,635	35,652	(8,017)	-22.5%	47,538
Vote 6 - 500 - WATER, SANITATION AND TECHNICAL SERVICES		968,438	458,638	517,041	57,879	369,517	344,279	25,238	7.3%	458,638
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1,292,873	921,537	1,052,324	82,091	944,606	691,167	(122,599)	-17.7%	921,537
Surplus / (Deficit) for the year	2	(55,600)	256,163	34,210	59,789	167,049	192,123	(5,073)	-2.6%	256,163

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
expenditure)**

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 R 568 million at the end of March 2022.
- The Service charged – Water R 168 million has been billed at the end of March 2022.
- The Service charges – Sanitation R14 million has been billed at the end of Mach 2022.

Table C5 – Monthly Budget Statements – Capital Expenditure

- As depicted above capital expenditure amounting to R187 million recorded at the month of March 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)**

DC23 Utilities - Supporting Table SC3 Monthly Budget Statement - aged debtors - 1000 March

Description	NT Code	Budget Year 202223										Total	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L/O Council Policy			
		1-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total	Total over 90 Days						
R Receivables																	
Debtors Age Analysis By Income Source																	
Trade and Other Receivables from Exchange Transactions - Water	1200																
Trade and Other Receivables from Exchange Transactions - Electricity	1300																
Receivables from Non-exchange Transactions - Property Rates	1400																
Receivables from Exchange Transactions - Waste Water Management	1500																
Receivables from Exchange Transactions - Waste Management	1600																
Receivables from Exchange Transactions - Property Rental Debtors	1700																
Interest on Arrear Debtor Accounts	93 10																
Recoverable unauthorised, irregular, nullness and wasteful expenditures	1820																
Other	1900	9	7	19	(49)	23	17	21	54,469	54,487	54,487	54,487	54,487	54,487	54,487	54,487	54,487
Total By Income Source	2000	(648)	21,632	22,815	23,121	18,328	18,147	20,292	671,988	683,159	683,159	683,159	683,159	683,159	683,159	683,159	683,159
202223 - totals only																	
Debtors Age Analysis By Customer Group																	
Organs of State	2000	(217)	2,840	1,778	3,102	1,572	1,348	1,743	28,720	40,897	40,897	40,897	40,897	40,897	40,897	40,897	40,897
Commercial	2300	(338)	3,426	1,917	1,705	1,296	1,167	1,278	28,203	38,669	38,669	38,669	38,669	38,669	38,669	38,669	38,669
Households	2400	(121)	21,540	18,100	19,383	16,428	16,914	17,252	580,120	669,286	669,286	669,286	669,286	669,286	669,286	669,286	669,286
Other	2500	8	7	18	(49)	23	17	21	54,448	54,487	54,487	54,487	54,487	54,487	54,487	54,487	54,487
Total By Customer Group	2600	(668)	27,622	22,815	23,121	18,328	18,147	20,292	671,988	683,159	683,159	683,159	683,159	683,159	683,159	683,159	683,159

DC 23 - Uthukela Supporting Table SC5 Monthly Budget Statement - Investment portfolio - M09 March

Investments by maturity Name of institution & investment ID	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands					
Municipality					
FNB	11,190	124	(5,000)	45,000	51,314
NEDBANK	570	41	(39)	25,000	25,572
INVESTEC	109	38		25,000	25,148
ABSA	2,053	8			2,061
STANDARD BANK	760	13		30,000	30,773
TOTAL INVESTMENTS AND INTEREST	14,682	-	(5,039)	125,000	134,887

Part 2 – Supporting Documentation

Table SC3 Debtors Age Analysis

➤ The Municipality has a total amount of R 803 million of outstanding debt.

Bank Balances

Bank Balances				
The following reflects bank balances at 31 March 2022				
DESCRIPTION	DEC 2021	JAN 2022	FEB 2022	MAR 2022
FNB MAIN ACCO	20,719,612.73	12,097,709.34	12,472,508.32	44,662,136.10
FNB WATER AC	0	0	0	0
	20,719,612.73	12,097,709.34	12,472,508.32	44,662,136.10
Total cash held	44,662,136.10			

Collection rate

PAYMENTS VS BILLING AS AT 31 MARCH 2022				
MONTH	BILLING	MONTHS	RECEIPTS	RECOVERY RATE
June 2021	22,475,153.97	July 2021	9,220,734.33	41.03%
July 2021	33,722,327.60	August 2021	14,764,050.67	43.78%
August 2021	28,696,919.03	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%
	252,700,526.07		109,875,310.39	43%
TOTALS				
BILLING - JUNE 2021 - MARCH 21		252,700,526.07		
RECEIPTS - JUNE 2021- MARCH		109,875,310.39		
DIFFERENCE		142,825,215.68		43%

DC23 Ukhukela - Supporting Table SCA Monthly Budget Statement - aged creditors - M09 March

R thousands	Description	MT Code	Budget Year 2022/23										Total		
			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year					
	Creditors Age Analysis By Customer Type														
	Bulk Electricity	0100													
	Bulk Water	0200													
	PAYE deductions	0300													
	VAT (output less input)	0400													
	Pensions / Retirement deductions	0500													
	Loan repayments	0600													
	Trade Creditors	0700	2,822	7,447	(3,271)	2,901	310,789								320,690
	Auditor General	0800													
	Other	0900													
	Total By Customer Type	1000	2,822	7,447	(3,271)	2,901	310,789								320,690

TOP TEN CREDITORS ANALYSIS AS AT 31 MARCH 2022

SUPPLIER	AMOUNT
UMNGENI WATER	263,976,003.76
DEPARTMENT OF WATER AND SANITATION	43,630,470.04
GODIDE ENGINEERING	2,905,834.92
MGAZI ENGINEERING	1,124,352.24
UVALO LOGISTICS	992,500.00
WISE TRAINING CENTRE	963,024.30
LUNASISI IDEAS	921,932.00
SERVILEX 154	752,042.04
YENGWENI ENTERPRISES	538,200.00
MAXODE TRADING	484,556.65

Total Capital Transfers and Grants	5	-	248,009	-	68,766	274,919	184,887	-		248,009
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	774,174	-	188,025	786,338	530,631	151,942	26.2%	774,174

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

DC29 Uthukela - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

Description	Ref	2021/22 Audited Outcome	Budget Year 2022/23							
			Original Budget	Adjusted Budget	Monthly actual	Year/TO actual	Year/TO budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	493,482	-	371	368,742	376,119	(1,878)	-0.5%	493,169
Local Government Equitable Share			412,778			363,612	368,982	-		412,778
RSC Levy Replacement			72,360				54,285	-		72,360
Finance Management			1,960		50	981	1,483	-		1,960
EPWP Incentive			3,516		321	4,284	2,637	-		3,516
LG Seta			327			81	245	(154)	-62.9%	-
Rural Road Asset Management			2,543			183	1,907	(1,724)	-68.4%	2,543
0										
Provincial Government:		-	-	-	-	-	-	-	-	-
0										
0										
0										
0										
0										
District Municipality:		-	-	-	-	-	-	-	-	-
(insert description)			-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
0			-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	493,482	-	371	368,742	376,119	(1,878)	-0.5%	493,169
Capital expenditure of Transfers and Grants										
National Government:		-	246,000	-	4,470	222,814	184,507	-		246,000
Municipal Infrastructure Grant (MIG)			159,910		1,697	152,015	119,939	-		159,910
Regional Bulk Infrastructure			6,090			20,804	4,368	-		6,090
Water Services Infrastructure Grant			80,000		2,773	49,995	60,000	-		80,000
0										
0										
Other capital transfers (insert description)										
Provincial Government:		-	-	-	-	-	-	-	-	-
0			-	-	-	-	-	-	-	-
0			-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
0			-	-	-	-	-	-	-	-
0			-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
0			-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	246,000	-	4,470	222,814	184,507	-		246,000
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	739,482	-	4,841	591,556	560,626	(1,878)	-0.3%	739,174


References


Table SC6 Grant Receipts



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

Table SC7 Grant Expenditure

- R222 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 March 2022 have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name : MB Mnguni

Signature

A handwritten signature in black ink, appearing to read 'M. Mnguni', is written over a horizontal line.

Date : 14/04/2022