

UMKHANDLU WESIFUNDA DISTRIKSMUNISIPALITEIT DISTRICT MUNICIPALITY

SECTION 71 REPORT JANUARY 2024

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	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
2.1	WONGIFAL WANAGERS 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 January 2024.

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 2023/24 financial year.

DC23 Uthukela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 - January

Description Description	Ref Audited				Budget Year	2023/24			
R thousands	Outcome	Original Budget	Adjusted Budget	Monthly actual		YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue							variance	%	rolecast
Exchange Revenue									1
Service charges - Electricity									
Service charges - Water	242	-	_	100	-		_		
Service charges - Waste Water Management	210,272	212,742	-	22,383	145,850	124,100	21,750	1816	212,742
Service charges - Waste management	15,970	17,412		1,408	10,010	10,157	(147)	-11/6	17,41
Sale of Goods and Rendering of Services				-	100	-			
Agency services	1,652	6,575	- 2	126	349	3,835	(3,487)	-91%	6,57
Interest	-			(=)	e ne	-		2.0	0,010
Interest earned from Receivables	E0 570	54.440	-				-		
Interest from Current and Non Current Assets	50,572 5,958	51,112		5,578	35,476	29,815	5,661	19%	51,112
Dividends	3,800	6,289	-	1,187	5,830	3,669	2,161	59%	6,289
Rent on Land	199	-	-	12.0	100	-	- 1		
Rental from Fixed Assets			-	-	250	-	-		-
Licence and permits		-	150	- B2	25	- 1	-		
Operational Revenue	702	2.204		=:	-	-	-		-
Non-Exchange Revenue	102	2,384	-	34	176	1,391	(1,215)	-87%	2,384
Property rates							=		
Surcharges and Taxes				-	- C		-		-
Fines, penalties and forfeits	63	39	-	10	05	-	-		-
Licence and permits				10	65	22	42	188%	39
Transfers and subsidies - Operational	545,552	585,779			120 502	044.704			20
nterest		-			430,593	341,704	88,889	26%	585,779
Fuel Levy							-		-
Operational Revenue						T-1	-		5.
Gains on disposal of Assets		- 2					15		7
Other Gains	+1	_	_			10	: ·		
Discontinued Operations	-		-				25		-
otal Revenue (excluding capital transfers and contributions)	830,742	882,331	-	30,692	628,348	514,693	113,655	22%	000 004
Expenditure By Type					02.0,240	514,055	113,033	££/0	882,331
Employee related costs	349,172	371,090	_	28,295	218,016	216,469	1.540	40	074 000
Remuneration of councillors	6.389	6,709		492			1,546	1%	371,090
Bulk purchases - electricity		0,700			3,574	3,914	(340)	-9%	6,709
nventory consumed	44,877	44.000	-		-		-		+
Debt impairment	7.5	44,822	-	2,995	22,496	26,146	(3,650)	-14%	44,822
Depreciation and amortisation	180,240	156,966	-	-	-	91,564	(91,564)	-100%	156,966
	87,352	95,609	20	-	44,080	55,772	(11,691)	-21%	95,609
nterest	8,614			1	1		1	#DIV/0!	- dora
ontracted services	194,098	198,197	-	33,457	78,239	115,615	(37,376)	-32%	198,197
ransfers and subsidies	3,120	3,285			1,000	1,916	(916)	-48%	
recoverable debts written off					1,000	1,510	(510)	-40%	3,285
perational costs	222,658	173.857		(13,692)	40.744	404 1			/-
osses on Disposal of Assets	1,519	175,637		(13,092)	43,744	101,417	(57,673)	-57%	173,857
Other Losses	1,515			-	-		-		775
otal Expenditure	4 000 000			-			-		92
urplus/(Deficit)	1,098,039	1,050,536		51,547	411,149	612,813	(201,664)	-33%	1,050,536
	(267,297)	(168,205)	-	(20,855)	217,199	(98,120)	315,318	-321%	(168,205)
ransfers and subsidies - capital (monetary allocations) ransfers and subsidies - capital (in-kind)	244,868	306,342	-	-	-	178,700	(178,700)	-100%	306,342
urplus/(Deficit) after capital transfers & contributions	(00 400)	-	-		- 1	-			7
icome Tax	(22,429)	138,137	-	(20,855)	217,199	80,580			138,137
urplus/(Deficit) after income tax		-		-	-		-		
	(22,429)	138,137	-	(20,855)	217,199	80,580			138,137
hare of Surplus/Deficit attributable to Joint Venture	-	- 1	-		_		-	188	221/27/
hare of Surplus/Deficit attributable to Minorities	/ -	-		40	22		_		
urplus/(Deficit) attributable to municipality	(22,429)	138,137		(20,855)	217,199	80,580			138,137
hare of Surplus/Deficit attributable to Associate		_				- 0,000			130,137
tercompany/Parent subsidiary transactions	_	2					_		
urplus/ (Deficit) for the year	(22,429)	138,137		(20,855)	217,199	80,580	_		-

DC23 Uthukela - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 - January

Vote Description	Ref	TOEZIZJ				Budget Year 2	023/24			
R thousands	1	Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD	Full Year
Multi-Year expenditure appropriation	2						100		%	ruii rear
Vote 1 - MAYOR AND MM	_ ^									
Vote 2 - CORPORATE SERVICES				-	-		- m	-		
Vote 3 - BUDGET AND TREASURY		-	-		-	=	-	- 2		
Vote 4 - SOCIAL SERVICES(PLANNING&ECONOMIC DEV)		-	*	-	2	_		_		
Vote 5 - WSA& HEALTH SERVICES		144	-	- 3	-) - (i				
			:=::	=	±					
Vote 6 - 500 - WATER, SANITATION AND TECHNICAL SERVICES Vote 7 -		-	25	_	_			-		-
			- 1							
Vote 8 -						25 1	-	-		
Vote 9 -			3 .	-	-	-	122			-
Vote 10			-	_	2.0	(-1)	:=:	=		
Vote 11 -		- 1		-	(m.	82		-		
Vote 12 -		- 1	-	_	100		-	-		
Vote 13 -		-	2		-		:27	_		
Vote 14 -		-	+	154		-				55
Vote 15 -	- 1 1	2	-	2.00			3			-
			-	-	328					-
Total Capital Multi-year expenditure	4.7	-	7.2	-	-			-		
Single Year expenditure appropriation	2				1.70		-	-		- 2
Vote 1 - MAYOR AND MM	4									
Vote 2 - CORPORATE SERVICES			1.044	-	39	42	-	42	#DIV/0!	일
Vote 3 - BUDGET AND TREASURY		=	1,211	-	ST 2	8	706	(706)	-100%	1,21
Vote 4 - SOCIAL SERVICES(PLANNING&ECONOMIC DEV)			296	-	20	2	-	-		1,211
Vote 5 - WSA& HEALTH SERVICES		: +:	(a)	- 2		-	_			
Vote 6 - 500 - WATER, SANITATION AND TECHNICAL SERVICES		-	-	-	-	#		-		
Vote 7 -		(0)	240,292	140	18,499	120,373	140,170	(19,798)	-14%	240.202
Vote 8 -		- 1	141	-	-		_	(10,700)	-14/0	240,292
Vote 9 -		-	-	-	-		75			
/ote 10 -		-	-	120	2	_				-
/ote 11 -		= 1	-	-	_		100			
		-		-				-		- 1
Vote 12 -		-	140		- 0		_	50		
Vote 13 -		141	(20)							~
Vote 14 -		- 1			- T		-	-		
Vote 15 -		-	21		-	-		2		(m)
Total Capital single-year expenditure	4	(0)			-	N.570		-		72
Total Capital Expenditure		100000	241,503		18,538	120,415	140,877	(20,462)	-15%	241,503
Capital Expenditure - Functional Classification		(0)	241,503	-	18,538	120,415	140,877	(20,462)	-15%	241,503
Governance and administration										
executive and council			1,211	-	39	42	706	(664)	-94%	1,211
inance and administration	111	(a)	-	2	39	42		42	#DIV/0!	1,411
		21	1,211	-	_110		706	(706)	-100%	4.244
nternal audit			_	oe:			220	(700)	-100/0	1,211
Community and public safety		-	-	14			-	-		
community and social services		= =		-	N- 1-10		- 100 A		- 1	
port and recreation		- 1	-	-					- 1	2
ublic safety		- 1		-			3	-		*
ousing		_					-	- 04		
ealth				- 2		2 170	-	-		25
conomic and environmental services				-	-	57/	3	100		141
lanning and development		-	-	=		-	2	-		2
pad transport		-	7.5	-		2	2			
nvironmental protection		-	74	127	20	- a	-	-		
rading services		-			180	=	-	72		-
nergy sources		-	307,184	-	19,277	136,763	179,191	(42,428)	-24%	307,184
aler management		- []	~	-	- 3	-				2,
aste water management		(0)	245,763	570	18,499	120,373	143,362	(22,989)	-16%	245,763
		0	61,421	*	778	16,391	35,829	(19,438)	-54%	
aste management		924	127	-			00,025		-J++ /0	61,421
ther		-	-	-		2	55	_		-
otal Capital Expenditure - Functional Classification	3	-	308,395	-	19,316	136,805	179 897	NAME OF TAXABLE PARTY.	240	-
inded by:					101010	150,000	179,897	(43,092)	-24%	308,395
ational Government										
ovincial Government		-	306,342	8	19,277	133,544	178,700	(45,155)	-25%	306,342
strict Municipality		-		- 1 2	10.0	175		340		100
ansfers and subsidies - capital (monetary allocations) (Mat / Prov Departm Agencies,		-	3.	8	-	ijer	-	-		
ansfers recognised - capital	1	-	000.045	8	2	175		·		
prowing			306,342		19,277	133,544	178,700	(45,155)	-25%	306,342
ternally generated funds	6	-	9	□ □		- 1		- 1		-
tal Capital Funding		-	2,053	=		-	1,198	(1,198)	-100%	2,053
		-	308,395	-	19,277			1.1.00)	.00/0	2,000

DC23 Uthukela - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M07 - January

Description	Ref	2022/23				Budget Year 2	2023/24			
Rthousands	1000	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Yea
Repairs and maintenance expenditure by Asset (lace/Sub-close				21				%	roleca
nfrastructure	//eus/GED-Class	20 550	2007200							
Roads Infrastructure		62,556	130,697	-	19,749	36,805	76,240	39,434	51.7%	130,
loads				2	3	= /	3#	-		
oad Structures		+		15		93	-	2		
oad Fumiture		*		2.4	1 1 21					
3500 cm		+	-	/5	-	_		-		
apital Spares				74	2					
orm water Infrastructure		47	21		-	_				
ainage Collection		-	-		_					
orm water Conveyance		+31		100	10.0	-				
enuation		41	-	-	_					
ectrical Infrastructure		41	274	-		2			00.00	
wer Plants					1000	2	160	158	99.0%	
Substations					-	-				
Switching Station				-	-			-		
Transmission Conductors			320	17.0	-	9	-	-		
Substations		-	***	100	2	-		=		
· ·			20	-	-		=	_		
Switching Stations		-		-	-	100		_		
Networks			<u> </u>		-					
Networks				-						
ital Spares		41	274			2		JA Eni	100	
er Supply Infrastructure		62,515	130,423		19,749		160	(158)	(0)	
s and Weirs	1 1				15,145	36,804	76,080	39,276	51.6%	130
shales	1 1 1			-			3	1 -		
ervoirs	1 1	2	□ □	25		- an		-		
Stations			-	-	_0	-		-		
	1 1	0	0.0		540	240	25	121		
er Treatment Works		-	-	2	-	77	-			
Mains				-	-	144				
ribution		62,515	130,423	_	19,749	36,804	76,080	(20, 070)	770	400
ribution Points			12		10,745	50,004		(39,276)	(0)	130
/ Stations		-						-		
ital Spares					_	-		=		
tation Infrastructure							(**	-		
p Station		7	(#E		-	-		-		
culation			:-:			2.1		-		
te Water Treatment Works		-	· 2			40		-		
374		-			-					
ell Sewers		7.	-		-					
t Facilities				72	_					
tal Spares		- 1	-		3			Ţ.		
Waste Infrastructure						-		10		
fill Sites					7			†		
e Transfer Stations				35	-	-		+		
e Processing Facilities			-	-	-	=	201	+		
Drop-off Points				1,77	-	=	-	+		
Separation Facilities			7.			2		+		
		-	20	-	8.00	-	-	4		
ricity Generation Facilities			; - >:	(40)	-	1 21	-	1		
al Spares		-	20		-		2	1		
ofrastructure		-	-	-		78				
ines			2				7	1		
tructures							-	†		
umiture		= [3]		-	1	/=	T . T . S .	+		
age Collection			_	- 3	7	95	-	+		
water Conveyance		125	=	351		22		-		
lation			~				125	-		
ibstations			2			-	-	-		
		35	*	-	122	:22	W 1			
twarks		-	- 2	- 3		-	1075 10 4 6			
l Spares			-		4 47					
al Infrastructure			16				-	7		
Pumps				S .		-	1,40	-		
·			100		- 1	2	<u></u>	-		
ments		-	-	70		-	11 × 1	-		
enades			286	=	4	2		-		
SVANTED.		-	~	- 2						
tal Spares		i i		5	3	7		-		
parea		12.0	3.7	H = 1	-	2		-		

DC23 Uthukela - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M07 - January

Description	Ref	2022/23		1414		Budget Year	2023/24			
Description .	I/I/EI	Audited Outcome	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD	YTD	Full Ye
R thousands	190	Outcome	Budget	Budget				variance	variance	Foreca
nformation and Communication Infrastructure									%	
Data Centres					-		100	(#)		
Core Layers							-	-		
Distribution Layers				-	ar ar		11 12	350		
Capital Spares			7.5	-			i e	-		
				-	-	-	- Car	-		
Community Assets		+	72		-		198	-		
Community Facilities		+1	-	-	2	-	- 1	120		
Halls						1	744-1	-		
Centres		+	-					_		
Créches		4	-							
Clinics/Care Centres		1						-		
ire/Ambulance Stations					_	-		-		
esting Stations				95	3					
Museums				1.5	5	-	-00	-		
alleries				-		24	350	***		
heatres		7.1	===	2.5	-	-	-			
ibraries	1 1 1	1		-	-	-	-	-		
erneteries/Crematoria		+		170		1117	(46)	-		
		7	*	- 1	2		-	20		
alice		-		100		- 1		-		
Puris		+	-	24			- 40	-		
lublic Open Space		4	-							
lature Reserves		-		321						
ublic Ablution Facilities		#								
farkets:			17			-		-		
tails						-		-		
battoirs			-		(T)	2	70.0	· ·		
irports				-	394	-		-		
axi Ranks/Bus Terminals				-	12	2	20	= =		
			20	1775		+		-		
apital Spares		-	(4)	121	122	1 2		-		
port and Recreation Facilities		-	20	-	200	-	-	2		
door Facilities	1 1 1	- 1	30	=	12	1 2	-	_		
utdoor Facilities	111		-	-				2		
apital Spares			-		-			-		
eritage assets			_	:=0	-	-		17		
onuments							-	-		
istoric Buildings						100	_	1		
/orks of Art				27%		35		-		
onservation Areas			=		-	(40)	-	-		
ther Heritage					-	9.50		5		
					-	7.6		-		
vestment properties		-	-	:#S	-		_	_		
evenue Generating		_	-		_	-	- 2			
proved Property				120		-				
nimproved Property								100		
on-revenue Generating				20	-		-	-		
aproved Property		_	-	-		-		-		
nimproved Property	1 1	2.7	3		-	-	1-	-		
A STATE OF THE STA	1 1 1	D-	-	- 4	27	-	- C-	-		
ther assets		-		-	-	:=::	-	-		
perational Buildings		1-	-	-		-	62	_		
unicipal Offices		- 12	2	- 4		.81	-			
y/Enquiry Points		-	-	-		141				
ilding Plan Offices		-	1 2	2	3	170	-			
orkshops				_	#0	2776	3-	Ē.		
rds			1.0					_		
res			- I					-		
boratories		1.7.5		=	-	. 30		-		
aining Centres		100	-	-		3		===		
1.5			(A.20)	75	-		-	-		
enufacturing Plant			(4)	2	2	3	-	-		
pots			2.73		-	-		-		
pital Spares			-	12		28	-			
ousing		72-1	-	-	_	-	J-00			
aff Housing		-								
cial Housing				- 12						
				_			340	1		

DC23 Uthukela - Supporting Table \$C13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M07 - January

		2022/23				Budget Year				
Description R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Biological or Cultivated Assets		-	-		-					
Biological or Cultivated Assets		4	34	-	-	-		+		
Intangible Assets		_		120				4		
Servitudes		EI 1121		-						
Licences and Rights		-		1.55			2	Ŧ		
Water Rights			20			_		Ť		
Effluent Licenses					100			1		
Solid Waste Licenses		2	50					†		
Computer Software and Applications				_			2	†		-
Load Settlement Software Applications							-	†		-
Unspecified				-			100	1		
		, i i i i i i i i i i i i i i i i i i i	570			3.00		*		8
Computer Equipment		-	;=: C	-		-	2	4		
Computer Equipment		2	-		-			-		
Furniture and Office Equipment		_	-	-		12				
Furniture and Office Equipment			2				-			
Machinery and Equipment					1.55	1,5		7		
Machinery and Equipment			-	-			-	-		-
		-	-	-	2.	-	5	=		
Transport Assets		=		-		-	-	_		_
Transport Assets		н.	-			R#		-		
Land		2	_	_	-		2			
Land			-	-	-			-1		
Zoo's, Marine and Non-biological Animals		_								
Zoo's, Marine and Non-biological Animals					(-					
				F6	-			18		
Living resources				-		-		1		-
Mature		-		70	180	-	5	-		-
Policing and Protection		-		~	74		5	-		-
Zoological plants and animals		-	~	3.0	- 70			5 %		-
mmature		()		-	-			-		-
1102-1-1-1		-	-	-	- 50	-	1 8	1.7		-
Policing and Protection		18	× .		-	-		74		2
Zoological plants and animals Total Repairs and Maintenance Expenditure			400.00		2	-	.=	(L 2		-
osar repairs and maintenance expenditure		62,556	130,697		19,749	36,805	76,240	39,434	51.7%	130,69

DC23 Uthukela - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 - January

Description	Ref	2022/23				Budget Year 20				
R thousands		Audited	Original	Adjusted	Monthly actual					
Revenue - Functional	1		J	, injustica	monthly actual	reari D actual	YearTD	YTD	YTD	Full Year
Governance and administration									%	
Executive and council	1	714,294	595,635	_	1,544	437,753	347,454	90,299	26%	505.005
Finance and administration		2-		47	1	- 1	-	- σψ,233	20 /0	595,635
Internal audit		714,294	595,635	~	1,544	437,753	347,454	90,299	26%	505 005
		=		_	1=	-	011,101	30,233	20%	595,635
Community and public safety		1,282	39	-	3	16	22	(6)	-29%	-
Community and social services Sport and recreation		1,251	-	=			_	(0)	-2570	39
Public safety		S	-		· -	_	_			-
Housing		77	-		923	_ [_	'		7
Health		-	77	н			_	_		_
		31	39	15	3	16	22	(6)	-29%	-
Economic and environmental services		-	~		-	_	_	(0)	-23 /0	39
Planning and development		-		82		_	_	_		7
Road transport		-	-				_	-		*
Environmental protection		-		943			_	-		=
Trading services		360,034	592,999	-	29,145	190,579	245.046	(4EE 207)	450/	(E
Energy sources		~	-	-	20,140	130,313	345,916	(155,337)	-45%	592,999
Water management		360,034	592,999	_	29,145	190,579	245.040	(455,003)	450/	192
Waste water management		-	Sec.		20,140	130,379	345,916	(155 337)	-45%	592,999
Waste management		-	-	_	2/		_			
Other	4	<u>₽</u>	_	_		_	_			-
Total Revenue - Functional	2	1,075,610	1,188,673	_	30,692	628,348	693,392		004	-
Expenditure - Functional	ill Eli				00,002	020,040	053,352	(65,045)	-9%	1,188,673
Governance and administration		464 824	447 570							
Executive and council		461,834	417,572	-	7,737	127,282	243,584	(116,302)	-48%	417,572
Finance and administration		47,987	64,311		2,916	30,690	37,515	(6,825)	-18%	64,311
Internal audit		413,846	353,261	-	4,821	96,592	206,069	(109,477)	-53%	353,261
Community and public safety		44.050	47.004	27	-		-77	-		
Community and social services		44,956	47,204	-	4,087	31,510	27,536	3,974	14%	47,204
Sport and recreation		11,851	7,477	8.1	1,218	7,848	4,362	3,486	80%	7,477
Public safety		-	-	7	=	-	-	-		
Housing		-	-	-	.	-	-	-		-
Health		20.404	-	-		-	-	-		40
Economic and environmental services		33,104	39,727	-	2,869	23,662	23,174	488	2%	39,727
Planning and development		18,271	28,785		1,032	9,405	16,791	(7,386)	-44%	28,785
Road transport		18,271	28,785		1,032	9,405	16,791	(7,386)	-44%	28,785
Environmental protection		-	Ξ.	125	-	-	-	180		-77.33
Trading services		-	-	· 27	7	-	-	-		- 1
Energy sources		572,979	556,975		38,691	242,953	324,902	(81,950)	-25%	556,975
Vater management		170	-	7=	222	- 1	_	-		A STATE OF S
		572,979	556,975	:*:	38,691	242,953	324,902	(81,950)	-25%	556,975
Vaste water management Vaste management		=	75	177	-	- 1	_	-		
		2	>#	(E)	-	- 1	_			-
Other State		-	92	-	-	_ (_	_		
otal Expenditure - Functional	3	1,098,039	1,050,536	-	51,547	411,149	612,813	(201,664)	-33%	1,050,536
Surplus/ (Deficit) for the year		(22,429)	138,137		(20,855)	217,199	80,580	136,619	170%	138,137

DC23 Uthukela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 - January

Vote Description		2022/23		/= = = - /·		Budget Year 20	23/24			
	Ref	Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD	Full Year
R thousands									%	
Revenue by Vote	1									
Vote 1 - MAYOR AND MM				-	=	13-6	-	-		-
Vote 2 - CORPORATE SERVICES		335	161	-	-	147	94	54	57.2%	161
Vote 3 - BUDGET AND TREASURY		713,958	595,474		1,544	437,605	347,360	90,245	26.0%	595,474
Vote 4 - SOCIAL SERVICES(PLANNING&ECONONIC DEV)		1,251		_	-		-	-		2
Vote 5 - WSA& HEALTH SERVICES		31	39	-	3	16	22	(6)	-28.8%	39
Vote 6 - 500 - WATER, SANITATION AND TECHNICAL SERVICE	ES	360,034	592,999	_	29,145	190,579	345,916	(155,337)	-44.9%	592,999
Vote 7 -		-		-			÷.	-		=
Vote 8 -		-	-		-			77.5		-
Vote 9 -		5 	-	=	40	281	===			=
Vote 10 -		=	-	-	(78)	· -	-	==1		=
Vote 11 -		540 I	-	_	-	_	~	124		-
Vote 12 -		=	-		===	-	198	-		
Vote 13 -			-	-	=3	-	÷	-		-
Vote 14 -		-	-		<u> </u>	35	-	-		=
Vote 15 -			<u> </u>					-		
Total Revenue by Vote	2	1,075,610	1,188,673	-	30,692	628,348	693,392	(65,045)	-9.4%	1,188,673
Expenditure by Vote	1									
Vote 1 - MAYOR AND MM		47,987	64,311	926	2,916	30,690	37,515	(6,825)	-18.2%	64,311
Vote 2 - CORPORATE SERVICES		151,109	116,801		16,461	55,934	68,134	(12,200)	-17.9%	116,801
Vote 3 - BUDGET AND TREASURY		262,737	234,881	-	(11,640)		137,014	(96,356)	-70.3%	234,881
Vote 4 - SOCIAL SERVICES(PLANNING&ECONOMIC DEV)		30,122	36,261		2,250	17,252	21,153	(3,900)	-18.4%	36,261
Vote 5 - WSA& HEALTH SERVICES	- 1	33,104	41,306		2,869	23,662	24,095	(433)	-1.8%	41,306
Vote 6 - 500 - WATER, SANITATION AND TECHNICAL SERVICE	Ee	572,979	556,975	-	38,691	242,953	324,902	(81,950)	-25.2%	556,975
Vote 7 -	E3	5/2,9/9	330,913	77	30,091	242,900	324,902	(01,800)	-23.2/0	330,573
Vote 8 -						2	_			_
Vote 9 -				29	=	_	-	-		-
Vote 10 -		F#1	21	6 <u>0</u>		2		=		_
Vote 11 -				886		-	36	-		
Vote 12 -		-	21	120	===	2	-			-
Vote 13 -		B-77-2	-	200	(+)	-	100	1 -		-
Vote 14 -		12		72	2 7	2		-		= =
Vote 15 -		() -		\~	145	4	120			~
Total Expenditure by Vote	2	1,098,039	1,050,536	_	51,547	411,149	612,813	(201,664)	-32.9%	1,050,536
Surplus/ (Deficit) for the year	2	(22,429)	138,137	_	(20,855)	217,199	80,580	136,619	169.5%	138,137

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 R411 million at the end of January 2024.
- > The Service charged Water R145 million has been billed at the end of January 2024.
- The Service charges Sanitation R10 million has been billed at the end of January 2024.

Table C5 - Monthly Budget Statements - Capital Expenditure

As depicted above capital expenditure amounting to R136 million recorded at the month of January 2024.

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 - Uthukela Supporting Table SC5 Monthly Budget Statement - Investment portfolio - M07 January

Investments by maturity Name of institution & investment ID R thousands	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Municipality					
FNB	55,017	356	(25,000)	30,000	60,373
NEDBANK	1,257	9			1,266
INVESTEC	384	3			386
ABSA	95,274	595	(45,000)		50,869
STANDARD BANK	7,628	-	(#)	85	7,712
TOTAL INVESTMENTS AND INTEREST	159,560	962	(70,000)	30,085	120,607

Description							Budget	Budget Year 2023/24				_	
Photesande	NT	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Actual Bad Debts Impairment - Bad Written Off Debts i.t.o against Debtors Council Policy
Nationalius Dathore And Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	26,150	25,744	17,788	14,500	15,884	16,239	16,165	562,384	694,853	625,172	ı	ı
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1	1	ı	1	ì	-	1	ı	70		1	1
Receivables from Non-exchange Transactions - Property Rates	1400	i	1	ť	1	t		1	b	1)	1		1
Receivables from Exchange Transactions - Waste Water Management	1500	1,839	1,041	217	928	832	817	820	26,092	33,286	29,489) (
Receivables from Exchange Transactions - Waste Management	1600	1	1	ı	1		١	1	ľ	1		10	J)
Receivables from Exchange Transactions - Property Rental Debtors	1700	Í/A	84	Ŋ	53	N.	Ü	W	id	(4	1	11	1
Interest on Arrear Debtor Accounts	1810	5,322	5,167	5,034	5,058	4,916	4,845	4,597	172,103	207,044	191,520	ŧ	ŀ
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	P	1	1	I	ı	1	į.	E	T.	18	1
Other	1900	268	191	360	272	199	405	193	7,240	9,128	8,310	1	8
Total By Income Source	2000	33,580	32,142	24,099	20,757	21,832	22,306	21,775	767,819	944,311	854,490	ı	1
2022/23 - totals only		30,606	24,163	23,257	25,598	22,492	20,702	92 206	678,155	920,479	842,453	1	1
Debtors Age Analysis By Customer Group													
Organs of State	2200	5,612	7,590	1,756	901	1,579	1,593	1,654	27,868	48,555	33,596		
Commercial	2300	4,575	2,459	2,575	1,374	1,494	1,384	1,328	37,499	52,688	43,080	ľ	*
Households	2400	23,393	22,093	19,768	18,482	18,759	19,329	18,793	702,452	843,069	777,814	ă	î
Other	2500	1	1	4	3	1	1	1	4	1	1	1	i
Total By Customer Group	2600	33,580	32.142	24.099	20.757	21 832	22 306	24 775	767 819	044 341	854 490		1

DC23 Uthukela - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

Description										
R thousands	NT Code	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100									'
Bulk Water	0200									'
PAYE deductions	0300									1
VAT (output less input)	0400									
Pensions / Retirement deductions	0200									
Loan repayments	0090									1
Trade Creditors	0200	3,848	4,883	4,917	4,187	346,481				364.346
Auditor General	0800									
Other	0060									1
Total By Customer Type	1000	16,290	3,509	5.015	4.614	305.106		1		224 524

TOP TEN CREDITORS ANALYSIS AS AT 31 JANUARY 2024

SUPPLIER	AMOUNT
UMNGENI WATER	178,500,860.50
DEPARTMENT OF WATER AND SANITATION	82,100,414.79
INKOSI LANGALIBALELE	68,337,924.05
ALFRED DUMA	24,428,742.31
DEVELOPMENT AGENCY	2,285,000.00
LUNASIS IDEAS	1,291,421.25
UPHAPHELWEGWALAGWALA	1,273,826.25
MJ CONSTRUCTION	1,048,125.00
BONAKUDE CONSULTING	875,246.68
RASP CONSULTING	611,069.38

Part 2 – Supporting Documentation Table SC3 Debtors Age Analysis

> The Municipality has a total amount of R 944 million of outstanding debt.

The following reflects bank balances at 3	31 Janu	ary 2024			
DESCRIPTION	ост	OBER 2023 N	NOVEMBER 2023	DECEMBER 2023	JANUARY 2024
FNB MAIN ACCOUNT 62252306280	***************************************	188,202.58	17,127,156.68	14,791,225.24	5,385,860.96
FNB WATER ACCOUNT 62253072385		0	0	0	(
	43	,188,202.58	0.00	14,791,225.24	5,385,860.96
Total cash held		,385,860.96			

Collection rate

MONTH	CO	CONSUMER DEBTORS - PAYMENTS VS BILLING AS AT 31 JANUARY 2024								
	BILL	NG	MONTHS	RECIEPTS	RECOVERY RATE %					
June 2023	2	5,608,838.15	July 2023	15,146,405.33	59.15%					
July 2023			August 2023	9,514,192.41	31.26%					
August 2023	3	0,257,372.83	September 2023	12,208,941.91	40.35%					
September 2023	2	9,957,161.76	October 2023	12,433,443.85	41.50%					
October 2023	2	3,953,175.82	November 2023	9,529,050.56	39.78%					
November 2023	2	8,423,891.12	December 2023	8,803,764.50	30.97%					
December 2023	3	8,635,046.82	January 2024	10,286,165.04	26.62%					
TOTAL	20	7,267,564.73		77,921,963.60	38%					
TOTALS										
BILLING - JUNE 2023 - JANUAR	Y 2024		207.267.564.73	3						
RECIEPTS - JULY 2023- JANUA	RY 2024		77,921,963.60	0						
DIFFERENCE			129,345,601.13	38%						

DC23 Uthukela - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 - January

Description R thousands	10000	2022/23	Budget Year 2023/24							
	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		\$39,854	587,779	-	_	433,964	342,871	91.093	26.6%	F07 77
Expanded Public Works Programme Integrated Grant		003,004	1,816					06047,507	20.0%	587,77
Local Government Financial Management Grant	3	(58)	2,100			1,271	1,059	212	71.4%	1,81
Municipal Systems Improvement Grant		(00)	2,000			2,100	1,225	875	7 (0.5)	2,100
Rural Road Asset Management Systems Grant			2,672	_	'		1,167	(1,167)	-100.09	2,000
Equitable Share		539,912	579,191		-	400 500	1,559	(1,559)	-100.0%	2,672
Provincial Government:		(95)				430,593	337,861	92,732	27.4%	579,19
Specify (Add grant description)	1	(95)	-	-			_	-		-
District Municipality:		(50)	-	-		2	-	12	·	
Other grant providers:		_	_	-		2	-			
Total Operating Transfers and Grants		539,759	587,779	-	_	433,964	342,871	91,093	26.6%	587,77
Capital Transfers and Grants										
National Government:		88.790	306,342	_	33,200	235,876	178,700	57,177	32.0%	306,342
Rural Road Asset Management Systems Grant		0	_	_	33,200		170,700	11.00.00.00.00	#DIV/0	300,342
Municipal Infrastructure Grant		7,990	224 242		-	1,870		1,870	28.6%	
			221,342		33,200	166,006	129,116	36,890	Company of the Compan	221,342
Water Services Infrastructure Grant	1	80,800	85,000	-	-	68,000	49,583	18,417	37.1%	85,000
Provincial Government:		72	-	-	-		-	:=:		-
District Municipality:		12	-	_	_		_	-		_
Other grant providers:		72	_	_	_	375	_	375	#DIV/0	
Education, Training and Development Practices SETA				_		375		375	#DIV/0	
Total Capital Transfers and Grants		88,790	306,342	-	33,200	236,251	178,700	57,551	32.2%	306,342
			OF AT AT AT A STATE OF			2301601		07,001		300,342

DC23 Uthukela - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 - January

Description R thousands		Ref	2022/23	022/23 Budget Year 2023/24							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTE variance %	Full Year Forecast
EXPENDITURE											
Operating expenditure of Transfers and Grants											
National Government:		1	-	-	-	-	-				-
Provincial Government:			-	-	-	-	-	_	-		-
District Municipality:			-	-	_	-	-		-		2
Other grant providers:			-			L	-	48			
Total Operating Transfers and Grants			-	-	-	-	-		-		-
Capital Transfers and Grants											
National Government:			90,404	312,930	-	-	-	182,543	(182,543)	-100.0%	312,930
Rural Road Asset Management Systems Grant			-	2,672	-	-	-	1,559	(1,559)	-100.0%	2,672
Municipal Infrastructure Grant		1 1	-	225,258		-		131,401	(131,401)	-100.0%	225,258
Water Services Infrastructure Grant			90,376	85,000	- 1-	1	2	49,583	(49,583)	-100.0%	85,000
Municipal Disaster Recovery Grant			29	- 1	2	-	-	12	-		-
Provincial Government:			-	*	-	-		**			
District Municipality:						-	= =		17		-
Other grant providers:			7.0	-				-			-
Total Capital Transfers and Grants			90,404	312,930			-	182,543	(182,543)	+100.0%	312,930
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		1	90,404	312,930				182,543	(182,543)	-100.0%	312,930

Table SC6 Grant Receipts

Capital Grants received to date totals to R235 million

Table SC7(1) Grant Expenditure

Capital Grants expenditure – For detailed expenditure please refer to grant register

Prepared by:

Budget Officer

Reviewed by: Arans

Accountant Budget

Approved by:

Chief Financial Officer