



UTHUKELA
UMKHANDLU WESIFUNDA
DISTRKSMUNISIPALITEIT
DISTRICT MUNICIPALITY

SECTION 71 REPORT

NOVEMBER 2023

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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 November 2023.

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) - M05 - November

Description	Ref	2022/23 Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2023/24			YTD variance	YTD variance %	Full Year Forecast
					Monthly actual	YearTD actual	YearTD budget			
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		-	-	-	-	-	-	-	-	-
Service charges - Water		210,272	212,742	-	19,577	95,897	88,643	7,255	8%	212,742
Service charges - Waste Water Management		15,970	17,412	-	1,418	7,191	7,255	(64)	-1%	17,412
Service charges - Waste management		-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		1,652	6,575	-	36	184	2,740	(2,556)	-93%	6,575
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		50,572	51,112	-	5,262	24,746	21,297	3,450	16%	51,112
Interest from Current and Non Current Assets		5,958	6,289	-	707	4,228	2,620	1,608	61%	6,289
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		702	2,384	-	1	113	993	(881)	-89%	2,384
Non-Exchange Revenue										
Property rates		-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		63	39	-	5	54	16	37	233%	39
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		545,552	585,779	-	-	241,329	244,075	(2,746)	-1%	585,779
Interest		-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		830,742	882,331	-	27,006	373,741	367,638	6,103	2%	882,331
Expenditure By Type										
Employee related costs		349,172	371,090	-	47,368	161,335	154,621	6,714	4%	371,090
Remuneration of councillors		6,389	6,709	-	509	2,568	2,795	(227)	-8%	6,709
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		44,877	44,822	-	1,768	16,172	18,676	(2,504)	-13%	44,822
Debt impairment		180,240	156,966	-	-	-	65,403	(65,403)	-100%	156,966
Depreciation and amortisation		87,352	95,609	-	-	22,936	39,837	(16,901)	-42%	95,609
Interest		8,614	-	-	-	-	-	-	-	-
Contracted services		194,098	198,197	-	7,966	33,336	82,582	(49,246)	-60%	198,197
Transfers and subsidies		3,120	3,285	-	-	1,000	1,369	(369)	-27%	3,285
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		222,658	173,857	-	23,354	50,086	72,440	(22,354)	-31%	173,857
Losses on Disposal of Assets		1,519	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		1,098,039	1,050,536	-	80,964	287,433	437,723	(150,290)	-34%	1,050,536
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		244,868	306,342	-	(53,958)	86,308	(70,086)	156,394	-223%	(168,205)
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	127,643	(127,643)	-100%	306,342
Surplus/(Deficit) after capital transfers & contributions		(22,429)	138,137	-	(53,958)	86,308	57,557			138,137
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(22,429)	138,137	-	(53,958)	86,308	57,557			138,137
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(22,429)	138,137	-	(53,958)	86,308	57,557			138,137
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(22,429)	138,137	-	(53,958)	86,308	57,557			138,137

DC23 Uthukela - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 - November

Vote Description	Ref	2022/23 Audited	Budget Year 2023/24								
			Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year	
R thousands											
Multi-Year expenditure appropriation	1										
Vote 1 - MAYOR AND MM	2	-	-	-	-	-	-	-	-	-	
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 -		-	-	-	-	-	-	-	-	-	
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-	
Single Year expenditure appropriation	2										
Vote 1 - MAYOR AND MM		-	-	-	-	-	-	-	-	-	
Vote 2 - CORPORATE SERVICES		-	1,211	-	-	-	-	505	(505)	-100%	1,211
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		(0)	240,292	-	20,819	82,681	100,626	100,626	(17,441)	-17%	240,292
Vote 7 -		-	-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	(0)	241,503	-	20,819	82,681	100,626	100,626	(17,946)	-18%	241,503
Total Capital Expenditure		(0)	241,503	-	20,819	82,681	100,626	100,626	(17,946)	-18%	241,503
Capital Expenditure - Functional Classification											
Governance and administration											
Executive and council		-	1,211	-	-	-	505	(505)	(505)	-100%	1,211
Finance and administration		-	-	-	-	-	-	-	-	-	-
Internal audit		-	1,211	-	-	-	505	(505)	(505)	-100%	1,211
Community and public safety											
Community and social services		-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services											
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services											
Energy sources		-	307,184	-	26,113	95,068	127,994	(32,925)	(32,925)	-26%	307,184
Water management		(0)	245,763	-	20,819	82,681	102,401	(19,721)	(19,721)	-19%	245,763
Waste water management		0	61,421	-	5,294	12,388	25,592	(13,205)	(13,205)	-52%	61,421
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	308,395	-	26,113	95,068	128,498	(33,430)	(33,430)	-26%	308,395
Funded by:											
National Government		-	306,342	-	26,113	95,068	127,643	(32,574)	(32,574)	-26%	306,342
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	306,342	-	26,113	95,068	127,643	(32,574)	(32,574)	-26%	306,342
Borrowing	6	-	-	-	-	-	856	(856)	(856)	-100%	-
Internally generated funds		-	2,053	-	-	-	-	-	-	-	-
Total Capital Funding		-	308,395	-	26,113	95,068	128,498	(33,430)	(33,430)	-26%	308,395

DC23 Uthukela - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 - November

Description	Ref	2022/23	Budget Year 2023/24							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		62,556	130,697	-	3,305	9,175	54,457	45,282	83.2%	130,697
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		41	274	-	2	2	114	112	98.6%	274
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		41	274	-	2	2	114	(112)	(0)	274
Water Supply Infrastructure		62,515	130,423	-	3,303	9,174	54,343	45,169	83.1%	130,423
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		62,515	130,423	-	3,303	9,174	54,343	(45,169)	(0)	130,423
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet 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		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

DC23 Uthukela - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 - November

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
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										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										

DC23 Uthukela - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 - November

Description	Ref	2022/23	Budget Year 2023/24							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		714,294	595,635	-	1,120	246,472	248,181	(1,709)	-1%	595,635
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		714,294	595,635	-	1,120	246,472	248,181	(1,709)	-1%	595,635
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1,282	39	-	2	12	16	(4)	-26%	39
Community and social services		1,251	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		31	39	-	2	12	16	(4)	-26%	39
<i>Economic and environmental services</i>		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		360,034	592,999	-	25,884	127,257	247,083	(119,826)	-48%	592,999
Energy sources		-	-	-	-	-	-	-	-	-
Water management		360,034	592,999	-	25,884	127,257	247,083	(119,826)	-48%	592,999
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1,075,610	1,188,673	-	27,006	373,741	495,280	(121,539)	-25%	1,188,673
Expenditure - Functional										
<i>Governance and administration</i>		461,834	417,572	-	37,249	104,653	173,988	(69,336)	-40%	417,572
Executive and council		47,987	64,311	-	6,155	23,082	26,796	(3,714)	-14%	64,311
Finance and administration		413,846	353,261	-	31,093	81,571	147,192	(65,621)	-45%	353,261
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		44,956	47,204	-	8,154	22,468	19,668	2,800	14%	47,204
Community and social services		11,851	7,477	-	1,675	5,556	3,115	2,441	78%	7,477
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		33,104	39,727	-	6,479	16,912	16,553	359	2%	39,727
<i>Economic and environmental services</i>		18,271	28,785	-	1,671	7,313	11,994	(4,680)	-39%	28,785
Planning and development		18,271	28,785	-	1,671	7,313	11,994	(4,680)	-39%	28,785
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		572,979	556,975	-	33,891	152,998	232,073	(79,075)	-34%	556,975
Energy sources		-	-	-	-	-	-	-	-	-
Water management		572,979	556,975	-	33,891	152,998	232,073	(79,075)	-34%	556,975
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	1,098,039	1,050,536	-	80,964	287,433	437,723	(150,290)	-34%	1,050,536
Surplus/ (Deficit) for the year		(22,429)	138,137	-	(53,958)	86,308	57,557	28,751	50%	138,137

DC23 Uthukela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 - November

Vote Description	Ref	2022/23	Budget Year 2023/24								
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year	
R thousands											
Revenue by Vote	1										
Vote 1 - MAYOR AND MM		-	-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		335	161	-	0	111	67	45	66.5%	161	
Vote 3 - BUDGET AND TREASURY		713,958	595,474	-	1,120	246,360	248,114	(1,754)	-0.7%	595,474	
Vote 4 - SOCIAL SERVICES(PLANNING&ECONOMIC DEV)		1,251	-	-	-	-	-	-	-	-	
Vote 5 - WSA& HEALTH SERVICES		31	39	-	2	12	16	(4)	-26.5%	39	
Vote 6 - 500 - WATER, SANITATION AND TECHNICAL SERVICES		360,034	592,999	-	25,884	127,257	247,083	(119,826)	-48.5%	592,999	
Vote 7 -		-	-	-	-	-	-	-	-	-	
Vote 8 -		-	-	-	-	-	-	-	-	-	
Vote 9 -		-	-	-	-	-	-	-	-	-	
Vote 10 -		-	-	-	-	-	-	-	-	-	
Vote 11 -		-	-	-	-	-	-	-	-	-	
Vote 12 -		-	-	-	-	-	-	-	-	-	
Vote 13 -		-	-	-	-	-	-	-	-	-	
Vote 14 -		-	-	-	-	-	-	-	-	-	
Vote 15 -		-	-	-	-	-	-	-	-	-	
Total Revenue by Vote	2	1,075,610	1,188,673	-	27,006	373,741	495,280	(121,539)	-24.5%	1,188,673	
Expenditure by Vote	1										
Vote 1 - MAYOR AND MM		47,987	64,311	-	6,155	23,082	26,796	(3,714)	-13.9%	64,311	
Vote 2 - CORPORATE SERVICES		151,109	116,801	-	5,959	34,968	48,667	(13,699)	-28.1%	116,801	
Vote 3 - BUDGET AND TREASURY		262,737	234,881	-	25,135	46,603	97,867	(51,264)	-52.4%	234,881	
Vote 4 - SOCIAL SERVICES(PLANNING&ECONOMIC DEV)		30,122	36,261	-	3,346	12,869	15,109	(2,240)	-14.8%	36,261	
Vote 5 - WSA& HEALTH SERVICES		33,104	41,306	-	6,479	16,912	17,211	(299)	-1.7%	41,306	
Vote 6 - 500 - WATER, SANITATION AND TECHNICAL SERVICES		572,979	556,975	-	33,891	152,998	232,073	(79,075)	-34.1%	556,975	
Vote 7 -		-	-	-	-	-	-	-	-	-	
Vote 8 -		-	-	-	-	-	-	-	-	-	
Vote 9 -		-	-	-	-	-	-	-	-	-	
Vote 10 -		-	-	-	-	-	-	-	-	-	
Vote 11 -		-	-	-	-	-	-	-	-	-	
Vote 12 -		-	-	-	-	-	-	-	-	-	
Vote 13 -		-	-	-	-	-	-	-	-	-	
Vote 14 -		-	-	-	-	-	-	-	-	-	
Vote 15 -		-	-	-	-	-	-	-	-	-	
Total Expenditure by Vote	2	1,098,039	1,050,536	-	80,964	287,433	437,723	(150,290)	-34.3%	1,050,536	
Surplus/ (Deficit) for the year	2	(22,429)	138,137	-	(53,958)	86,308	57,557	28,751	50.0%	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 R287 million at the end of November 2023.
- The Service charged – Water R95 million has been billed at the end of November 2023.
- The Service charges – Sanitation R7 million has been billed at the end of November 2023.

Table C5 – Monthly Budget Statements – Capital Expenditure

- As depicted above capital expenditure amounting to R95 million recorded at the month of November 2023.

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 SC3 Monthly Budget Statement - aged debtors - M05 - November

R thousands	Description	NT Code	Budget Year 2023/24										Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy	
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 DYS-1 Yr	Over 1Yr							
	Debtors Age Analysis By Income Source																
	Trade and Other Receivables from Exchange Transactions - Water	1200	24,439	16,241	16,215	16,431	16,293	15,623	14,749	533,646				596,742			
	Receivables from Non-exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Receivables from Exchange Transactions - Waste Water Management	1500	1,591	1,101	891	849	840	769	4,967	25,001				32,427			
	Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Interest on Arrear Debtor Accounts	1810	5,055	5,076	4,926	4,852	4,604	4,468	4,421	165,275				183,620			
	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other	1900	456	331	241	438	195	233	159	7,572				8,596			
	Total By Income Source	2000	31,540	22,749	22,273	22,570	21,932	21,093	24,296	731,493				821,385			
	2022/23 - totals only																
	Debtors Age Analysis By Customer Group																
	Organs of State	2200	4,096	1,801	1,650	1,641	1,700	1,427	1,292	25,791				31,852			
	Commercial	2300	5,635	1,711	1,557	1,434	1,339	1,339	1,173	36,163				41,448			
	Households	2400	21,809	19,237	19,066	19,495	18,893	18,327	21,831	669,539				748,085			
	Other	2500	-	-	-	-	-	-	-	-				-			
	Total By Customer Group	2600	31,540	22,749	22,273	22,570	21,932	21,093	24,296	731,493				821,385			

DC23 - Uthukela Supporting Table SC5 Monthly Budget Statement - Investment portfolio - M05 November

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	23,354	168	(20,000)	51,003	54,525
NEDBANK	1,239	8			1,247
INVESTEC	379	3			381
ABSA	36,956	184	(35,525)		1,615
STANDARD BANK	7,554	51			7,605
TOTAL INVESTMENTS AND INTEREST	69,482	414	(55,525)	51,003	65,373

Part 2 – Supporting Documentation

Table SC3 Debtors Age Analysis

➤ The Municipality has a total amount of R 897 million of outstanding debt.

Bank Balances				
The following reflects bank balances at 30 November 2023				
DESCRIPTION	AUGUST 2023	SEPTEMBER 2023	OCTOBER 2023	NOVEMBER 2023
FNB MAIN ACCOUNT 62252306280	19,697,050.48	61,912,762.42	43,188,202.58	17,127,156.68
FNB WATER ACCOUNT 62253072385	0	0	0	0
	19,697,050.48	61,912,762.42	43,188,202.58	17,127,156.68
Total cash held	17,127,156.68			

Collection rate

CONSUMER DEBTORS - PAYMENTS VS BILLING AS AT 30 NOVEMBER 2023				
MONTH	BILLING	MONTHS	RECIEPTS	RECOVERY RATE %
June 2023	25,608,838.15	July 2023	15,146,405.33	59.15%
July 2023	30,432,078.23	August 2023	9,514,192.41	31.26%
August 2023	30,257,372.83	September 2023	12,208,941.91	40.35%
September 2023	29,957,161.76	October 2023	12,433,443.85	41.50%
October 2023	23,953,175.82	November 2023	9,529,050.56	39.78%
TOTAL	140,208,626.79		58,832,034.06	42%
TOTALS				
BILLING - JUNE 2023 - NOVEMBER 2023		140,208,626.79		
RECIEPTS - JULY 2023- NOVEMBER 2023		58,832,034.06		
DIFFERENCE		81,376,592.73		42%

DC23 Uthukela - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 NOVEMBER

Description	NT Code	Budget Year 2022/23								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
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	1,942	4,965	3,778	4,491	313,877				329,052
Auditor General	0800									
Other	0900									
Total By Customer Type	1000	16,290	3,509	5,015	4,614	305,106	-	-	-	334,534

TOP TEN CREDITORS ANALYSIS AS AT 30 NOVEMBER 2023

SUPPLIER	AMOUNT
UMNGENI WATER	180,500,860.50
DEPARTMENT OF WATER AND SANITATION	82,100,414.79
PHAKAMA HOLDINGS	3,447,955.88
MAGUDULELA'S FUNERAL ESTATE SERVICE	3,420,000.00
SIMPRADOOR TRADING	3,240,025.00
DEVELOPMENT AGENCY	2,285,000.00
MOTAGANE CHEM WORKS	1,901,640.00
UPHAPHELWEGWALAGWALA	1,273,826.25
MJ CONSTRUCTION	1,048,125.00
BONAKUDE CONSULTING	-

DC23 Uthukela - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 - November

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		539,854	587,779	-	817	244,700	244,908	(208)	-0.1%	587,779
Expanded Public Works Programme Integrated Grant		-	1,816	-	817	1,271	757	514	68.0%	1,816
Local Government Financial Management Grant	3	(58)	2,100	-	-	2,100	875	1,225	140.0%	2,100
Municipal Systems Improvement Grant		-	2,000	-	-	-	833	(833)	-100.0%	2,000
Rural Road Asset Management Systems Grant		-	2,672	-	-	-	1,113	(1,113)	-100.0%	2,672
Equitable Share		539,912	579,191	-	-	241,329	241,330	(1)	0.0%	579,191
Provincial Government:		(95)	-	-	-	-	-	-	-	-
Specify (Add grant description)		(95)	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants		539,759	587,779	-	817	244,700	244,908	(208)	-0.1%	587,779
Capital Transfers and Grants										
National Government:		88,790	306,342	-	66,403	202,676	127,643	75,034	58.8%	306,342
Rural Road Asset Management Systems Grant		0	-	-	-	1,870	-	1,870	#DIV/0!	-
Municipal Infrastructure Grant		7,990	221,342	-	66,403	132,806	92,226	40,580	44.0%	221,342
Water Services Infrastructure Grant		80,800	85,000	-	-	68,000	35,417	32,583	92.0%	85,000
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	91	-	91	#DIV/0!	-
Education, Training and Development Practices SETA		-	-	-	-	91	-	91	#DIV/0!	-
Total Capital Transfers and Grants		88,790	306,342	-	66,403	202,676	127,643	75,124	58.9%	306,342
TOTAL RECEIPTS OF TRANSFERS & GRANTS		628,549	894,121	-	67,220	447,467	372,550	74,917	20.1%	894,121

DC23 Uthukela - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 - November


Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants		-	-	-	-	-	-	-	-	-
Capital Transfers and Grants										
National Government:		90,404	312,930	-	-	-	130,388	(130,388)	-100.0%	312,930
Rural Road Asset Management Systems Grant		-	2,672	-	-	-	1,113	(1,113)	-100.0%	2,672
Municipal Infrastructure Grant		-	225,258	-	-	-	93,858	(93,858)	-100.0%	225,258
Water Services Infrastructure Grant		90,376	85,000	-	-	-	35,417	(35,417)	-100.0%	85,000
Municipal Disaster Recovery Grant		29	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants		90,404	312,930	-	-	-	130,388	(130,388)	-100.0%	312,930
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		90,404	312,930	-	-	-	130,388	(130,388)	-100.0%	312,930

Table SC6 Grant Receipts

- **Capital Grants received to date totals to R202 million**

Table SC7(1) Grant Expenditure

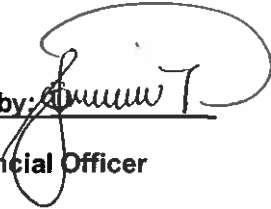
- **Capital Grants expenditure – For detailed expenditure please refer to grant register**

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 November 2023 have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name : MB Mnguni

Signature _____

Date : 09 January 2024