

UTHUKELA
UMKHANDLU WESIFUNDA
DISTRIKSMUNISIPALITEIT
DISTRICT MUNICIPALITY

2021/22 Q1
QUARTERLY REVIEW (S52)

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PURPOSE

To report to Council on the quarterly review of the financial and performance results for the first quarter of the 2021/22 financial year as required by section 52 of the Municipal Finance Management Act.

STRATEGIC OBJECTIVE

Promoting good governance

WARDS AFFECTED

All wards

IDP LINKAGE

Financial Reporting

MAYOR'S REPORT

In terms of S52 of the MFMA

The mayor of a municipality

(d) must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality;

EXECUTIVE SUMMARY

Section 52 of the Municipal Finance Management Act (MFMA) requires that The mayor of a municipality—

(a) Must provide general political guidance over the fiscal and financial affairs of the municipality;

(b) In providing such general political guidance, may monitor and, to the extent provided in this Act, oversee the exercise of responsibilities assigned in terms of this Act to the accounting officer and the chief financial officer, but may not interfere in the exercise of those responsibilities;

(c) Must take all reasonable steps to ensure that the municipality performs its constitutional and statutory functions within the limits of the municipality's approved budget;

(d) Must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality; and

(e) Must exercise the other powers and perform the other duties assigned to the

mayor in terms of this Act or delegated by the council to the mayor

The following annexure are attached to this item:

Annexure A – S71 for the month ending 30 September 2021

DC23 Uthukela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

DC23 Uthukela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - MU3 September										
		Budget Year 2021/22								
Vote Description	Ref	2020/21 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		215 985	260 345	260 345	19 806	64 867	65 086	(219)	0%	260 345
Service charges - sanitation revenue		27 585	21 154	21 154	(135)	3 807	5 288	(1 481)	-28%	21 154
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-
Interest earned - external investments		5 357	6 463	6 463	-	-	16 16	(1 616)	-100%	6 463
Interest earned - outstanding debtors		68 865	72 794	72 794	3 036	8 855	18 199	(9 343)	-51%	72 794
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		6	10	10	-	-	2	(2)	-100%	10
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		535 441	528 165	528 165	-	202 148	132 041	70 107	53%	528 165
Other revenue		7 117	42 780	42 780	91	258	10 695	(10 437)	-98%	42 780
Gains		-	-	-	-	-	-	-	-	-
		887 840	931 711	931 711	22 797	279 936	232 928	47 008	20%	931 711
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs		350 386	369 333	369 333	27 914	81 419	92 333	(10 915)	-12%	369 333
Remuneration of councillors		6 364	6 372	6 372	557	1 604	1 593	11	1%	6 372
Debt impairment		359 810	186 252	186 252	-	-	46 563	(46 563)	-100%	186 252
Depreciation & asset impairment		72 618	67 363	67 363	18 793	18 793	16 841	1 952	12%	67 363
Finance charges		2 738	-	-	-	-	-	-	-	-
Bulk purchases - electricity		129 913	-	-	-	-	-	-	-	-
Inventory consumed		24 957	62 800	62 800	2 952	11 444	15 700	(4 256)	-27%	62 800
Contracted services		145 573	119 573	120 057	6 694	18 853	29 893	(11 040)	-37%	119 573
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		141 141	109 865	110 615	13 836	16 690	27 466	(10 777)	-39%	109 865
Losses		5 240	-	-	-	-	-	-	-	-
		1 238 741	921 557	922 791	70 745	148 803	230 389	(81 586)	-35%	921 557
Total Expenditure										
Surplus/(Deficit)		(350 901)	10 154	8 920	(47 948)	131 133	2 539	128 595	0	10 154
Transfers and subsidies - capital (monetary donations) (municipal / Provincial and District)		293 785	246 009	246 009	-	-	61 502	(61 502)	(0)	246 009
Transfers and subsidies - capital (monetary donations) (provincial / 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		(57 116)	256 163	254 929	(47 948)	131 133	64 041			256 163
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(57 116)	256 163	254 929	(47 948)	131 133	64 041			256 163
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(57 116)	256 163	254 929	(47 948)	131 133	64 041			256 163
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(57 116)	256 163	254 929	(47 948)	131 133	64 041			256 163

References

1. Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) including capital	1 181 625	1 177 720	1 177 720	22 797	279 936	294 430	1 177 720
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ANALYSIS OF OPERATING REVENUE (JULY 2021 – SEPTEMBER 2021) EXCLUDING CAPITAL TRANSFERS:

Budgeted	Actual Outcomes	% Variance
R 865,815	R 284,282	- 31

Operating revenue recognised for the period July 2021 to September 2021 amounts to R284million resulting in a 31% positive variance from the R216435 million (R865815/4) which was anticipated as at 30 Sept 2021.

The 31 % must be analysed in order to assess its impact on the budgeting process as a whole, as well as future cash flows.

WATER& SANITATION SALES:

Water and sanitation sales income recognised combined is 20% below what was originally anticipated.

INTEREST FROM OUTSTANDING DEBTORS:

This line item has yielded 0% variance, which means we are in line with the budget. As at 30 Sept 2021 the interest from outstanding debtors is R17168 as well as the anticipated amount at the end of the first quarter was R17168 (Budget R68674/4=17168)

The municipality has appointed debt collectors, which will improve the collection of outstanding debt. There is also direct liaising with government departments in attempt to recover outstanding debts. The municipality anticipates an improvement in the collection rate by year end due to these efforts.

INTEREST FROM INVESTMENTS:

A total of R 1.7 million has been recognised as interest from external investments resulting in a positive variance of 13%.

ANALYSIS OF OPERATING EXPENDITURE (JULY 2021– SETEMBER 2021)

Budgeted	Actual Outcomes	% Variance
R865,815	R 138,378	- 25

The total operating expenditure of the municipality for the three-month period is R138 million a 36% negative variance from the R216,453 million which was anticipated at the end of first quarter.

EMPLOYEE RELATED COSTS:

Employee related cost incurred is 8% above what was budgeted for the first three-month. We highlight that overtime remains a critical cost driver.

OTHER MATERIALS:

The bulk of other materials comprises of fuel, oil and chemicals. Other materials have a variance of 208% negative variance from the amount originally budgeted. The major cost drive to this variance is fuel and oil. For the first quarter the other material was anticipated to have spent R3.6million instead it has spent R11 Million.

CONTRACTED SERVICES:

The bulk of contracted services comprise of vehicle repairs, hire of plant, repairs to pumps and pipe lines. Contracted services is 39% below what was budgeted for. A number of payments for such contracted services remain outstanding and once payments have been verified and accounted for the necessary adjustment will decrease the variance.

GENERAL EXPENDITURE:

General expenditure is 44% below what was budgeted. The council must note that there are number of payments that still need to be paid. The municipality must aim to cap general expenditure at the budgeted amount in order to avoid any unauthorised expenditure.

DC23 Uthukela - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2021/22										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	(2,327)	28,198	27,438	20,025	24,759	22,532	21,735	536,110	678,469	625,161		
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	1810									-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900	22	5	22	40,155	1	26	10	14,299	54,540	54,491		
Total By Income Source	2000	(2,304)	28,202	27,460	60,180	24,760	22,558	21,745	550,408	733,009	679,652	-	-
2021/22 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	(47)	1,647	4,809	923	2,762	1,967	1,468	23,639	37,008	30,799		
Commercial	2300	(258)	3,700	1,973	1,569	2,250	1,468	1,500	39,619	51,821	46,406		
Households	2400	(2,021)	22,850	20,856	17,533	19,747	19,977	18,747	472,852	589,641	547,956		
Other	2500	22	5	22	40,155	1	26	10	14,299	54,540	54,491		
Total By Customer Group	2600	(2,304)	28,202	27,460	60,180	24,760	22,558	21,745	550,408	733,009	679,652	-	-

ANALYSIS OF OUTSTANDING DEBTORS:

Reflected above is the age analysis of debtors for the months of July 2021 – September 2021 totalling over R679,652 as at 30 September 2021

DC23 Uthukela - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2021/22								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands										
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	13,302	21,757	13,630	12,916	252,286				313,890
Auditor General	0800									-
Other	0900									-
Total By Customer Type	1000	13,302	21,757	13,630	12,916	252,286	-	-	-	313,890

ANALYSIS OF OUTSTANDING CREDITORS:

Reflected above is the age analysis of creditors for the months of July 2021 – September 2021 totalling at R313,890 as at 30 September 2021

DC 23 - Uthukela Supporting Table SC5 Monthly Budget Statement - Investment portfolio - M03 September

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	90,142	157	(40,000)		50,299
NEDBANK	30,170	91		30,000	60,262
INVESTEC	56,454	175			56,630
ABSA	2,010	7			2,017
STANDARD BANK	30,686	62	(30,000)		749
TOTAL INVESTMENTS AND INTEREST	209,464	-	(70,000)	30,000	169,956

ANALYSIS OF CASH & INVESTMENTS:

The table reflects investments as at the end of the first quarter, at the various institutions. The total investments at 30 September 2021 totalled R169million.

DC23 Uthukela - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1.2									
Operating Transfers and Grants										
National Government:		-	528,165	-	-	206,757	207,755	(2,480)	-1.2%	528,165
Local Government Equitable Share			412,776			202,148	103,194	98,954	95.9%	412,776
RSC Levy Replacement			72,380							72,380
Finance Management			1,950			1,950	488			1,950
EPWP Incentive			3,516			879	879			3,516
LG Seta			-							-
Rural Road Asset Management			2,543			1,780	103,194	(101,414)	-98.3%	2,543
Municipal Systems Improvement			-					-		-
Municipal Infrastructure grant			35,000					-		35,000
								-		
Provincial Government:		-	-	-	-	-	-	-		-
								-		
								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
								-		
Total Operating Transfers and Grants	5	-	528,165	-	-	206,757	207,755	(2,480)	-1.2%	528,165
Capital Transfers and Grants										
National Government:		-	246,009	-	48,251	131,102	61,502	-		246,009
Municipal Infrastructure Grant (MIG)			159,919		48,251	106,102	39,980			159,919
Regional Bulk Infrastructure			6,090				1,523			6,090
Water Services Infrastructure Grant			80,000			25,000	20,000			80,000
								-		
								-		
								-		
Other capital transfers [insert description]								-		
Provincial Government:		-	-	-	-	-	-	-		-
								-		
								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	-	246,009	-	48,251	131,102	61,502	-		246,009
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	774,174	-	48,251	337,859	269,257	(2,460)	-0.9%	774,174

References

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

ANALYSIS OF GRANTS RECIEVED:

The table reflect the grants received as at 30 September 2021.

- MIG – R106 million
- FMG - R 1.9 million
- EPWP – R879 thousand
- WSIG – R25 million
- RURAL ROADS ASSET MANAGEMENT GRANT – R1.7 million

DC23 Uthukela - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

DC23 Uthukela - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - mo3 September										
Description	Ref	2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2021/22 YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	493,165	-	750	921	123,291	(514)	-0.4%	493,165
Local Government Equitable Share			412,776				103,194	-		412,776
RSC Levy Replacement			72,380				18,095	-		72,380
Finance Management			1,950		238	325	488	-		1,950
EPWP Incentive			3,516		390	474	879	-		3,516
LG Seta			-				-	-		-
Rural Road Asset Management			2,543		122	122	636	(514)	-80.8%	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:		-	493,165	-	750	921	123,291	(514)	-0.4%	493,165
Capital expenditure of Transfers and Grants										
National Government:		-	246,009	-	29,509	62,439	61,502	-		246,009
Municipal Infrastructure Grant (MIG)			159,919		1,204	29,130	39,980	-		159,919
Regional Bulk Infrastructure			6,090		4,433	9,437	1,523	-		6,090
Water Services Infrastructure Grant			80,000		23,872	23,872	20,000	-		80,000
0			-		-	-	-	-		-
0			-		-	-	-	-		-
Other capital transfers [insert description]			-	-	-	-	-	-		-
Provincial Government:		-	-	-	-	-	-	-		-
0			-	-	-	-	-	-		-
0			-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
0			-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
0			-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	246,009	-	29,509	62,439	61,502	-		246,009
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	739,174	-	30,259	63,360	184,794	(514)	-0.3%	739,174

References

ANALYSIS OF GRANTS SPENT:

The table reflect the grants expenditure as at 30 September 2021

- MIG – 29 million
- FMG - R 325 thousand
- EPWP – R474 thousand
- WSIG – R23 million
- RURAL ROADS ASSET MANAGEMENT GRANT – R122 thousand
- RBIG- R9 MILLION

DC23 Uthukela - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		4,602	4,265	4,265	409	1,161	1,066	95	9%	4,265
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1,148	1,597	1,597	96	288	399	(111)	-28%	1,597
Cellphone Allowance		615	510	510	52	155	127	27	21%	510
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		6,364	6,372	6,372	557	1,604	1,593	11	1%	6,372
% Increase	4		0.1%	0.1%						0.1%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		3,742	3,723	3,723	355	1,156	931	225	24%	3,723
Pension and UIF Contributions		8	7	7	1	3	2	1	44%	7
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1,097	1,083	1,083	71	257	271	(14)	-5%	1,083
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		684	711	711	37	145	178	(33)	-19%	711
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		242	416	416	-	-	104	(104)	-100%	416
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5,773	5,940	5,940	464	1,561	1,485	76	5%	5,940
% Increase	4		2.9%	2.9%						2.9%
Other Municipal Staff										
Basic Salaries and Wages		216,706	232,075	232,075	18,552	54,385	58,019	(3,634)	-6%	232,075
Pension and UIF Contributions		30,242	30,266	30,266	2,691	7,845	7,586	279	4%	30,266
Medical Aid Contributions		8,677	8,538	8,538	738	2,210	2,134	75	4%	8,538
Overtime		26,144	28,590	28,590	2,101	5,544	7,147	(1,603)	-22%	28,590
Performance Bonus		16,639	27,457	27,457	77	149	6,864	(6,715)	-98%	27,457
Motor Vehicle Allowance		12,289	12,129	12,129	1,081	3,169	3,032	136	4%	12,129
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		1,286	1,316	1,316	102	308	329	(21)	-6%	1,316
Other benefits and allowances		20,518	21,561	21,561	1,844	5,093	5,390	(298)	-6%	21,561
Payments in lieu of leave		5,623	1,290	1,290	263	1,156	323	834	258%	1,290
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	6,489	171	171	-	-	43	(43)	-100%	171
Sub Total - Other Municipal Staff		344,613	363,393	363,393	27,450	79,858	90,846	(10,990)	-12%	363,393
% Increase	4		5.4%	5.4%						5.4%
Total Parent Municipality		358,750	375,705	375,705	28,471	83,022	93,926	(10,904)	-12%	375,705
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities	2	-	-	-	-	-	-	-	-	-
% Increase	4									
Senior Managers of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-

DC23 Uthukela - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations	2							-		
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-		
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-		
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-		
TOTAL SALARY, ALLOWANCES & BENEFITS		356,750	375,705	375,705	28,471	83,022	93,926	(10,904)	-12%	375,705
% increase	4		5.3%	5.3%						5.3%
TOTAL MANAGERS AND STAFF		350,386	369,333	369,333	27,914	81,419	92,333	(10,915)	-12%	369,333

#REF!

1. Include "Loans and advances" where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved

2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality

3. s57 of the Systems Act

4. B/A, C/A, D/A

Column Definitions:

A. Audited actual 2005/06 (audited financial statements). If audited amounts unavailable, unaudited amounts must be provided with a note stating these are unaudited

B. The original budget approved by council for the 2006/07 budget year.

C. The budget for 2006/07 budget year as adjusted by council resolution in terms of section 28 of the MFMA.

D. An estimate of final actual amounts (pre audit - 2006/07 budget year) at the time of preparing the budget for the 2007/08 budget year. This may differ from C.

ANALYSIS OF SALARIES:

The table reflect the total salaries as at 30 September 2021

Bank Balances

The following reflects bank balances at 30 September 2021

DESCRIPTION	JUN 2021	JULY 2021	AUG 2021	SEPT 2021
FNB MAIN ACCO	2,349,666.45	27,113,045.83	5,091,571.03	21,061,113.05
FNB WATER ACC	0	0	0	0
	2,349,666.45	27,113,045.83	5,091,571.03	21,061,113.05
Total cash held	21,061,113.05			

Billing vs Collection

MENTS VS BILLING AS AT 30 SEPTEMBER 2021				
MONTH	BILLING	MONTHS	RECIEPTS	RECOVERY RATE %
June 2021	22,475,153.97	July 2021	9,220,734.33	41.03%
July 2021	33,722,327.60	August 2021	14,764,050.57	43.78%
August 2021	4,082,718.28	September 2021	4,082,718.28	100.00%
September 2021	25,719,760.31			0.00%
	85,999,960.16		28,067,503.18	33%
TOTALS				
BILLING - JUNE 2021 - SEPT 2021	85,999,960.16			
RECIEPTS - JUNE 2021- SEPT 2021	28,067,503.18			
DIFFERENCE	57,932,456.98		33%	
				0.00

ANALYSIS OF COLLECTION RATE

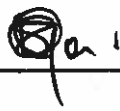
The average collection rate stood at 33% at the end of September 2021


The fluctuation in the collection rate is noted, collection rate was at an average of 33% at the end of the first quarter.


The department is also appointed debt collectors to assist in recovering old debt, which will yield an improvement in receipts.

Bank Balance

The bank balance was R21million at the end of September 2021.

Prepared by: 
Budget Officer

Reviewed by: 
Accountant Budget

Approved by: 
Acting Chief Financial Officer

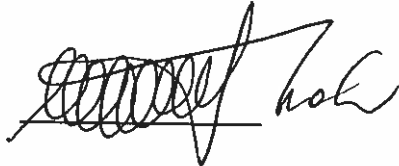
Municipal manager's quality certificate

I **Martin Sithole** municipal manager of UThukela District Municipality, hereby certify that the Section 52 and supporting documentation for September 2021 have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name: Martin Sithole

Municipal Manager of UThukela District Municipality (DC23)

Signature:

A handwritten signature in black ink, appearing to read 'Martin Sithole', written over a horizontal line.

Date: 13 October 2021