UTHUKELA

UMKHANDLU WESIFUNDA
DISTRIKSMUNISIPALITEIT
DISTRICT MUNICIPALITY

SECTION 71 REPORT

OCTOBER 2026

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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 October 2026.

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 2026/27 financial year.

Table C1 - Budgeted Statement Summary

DC23 Uthukela - Table C1 Monthly Budget Statement Summary - M04 - October

Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	328 956	326 535	–	27 656	110 528	108 845	1 683	2%	326 535
Investment revenue	5 591	6 407	–	1 158	2 420	2 136	284	13%	6 407
Transfers and subsidies - Operational	657 767	693 461	–	943	286 792	232 620	54 171	23%	693 461
Other own revenue	73 963	79 049	–	3 864	14 861	26 350	(11 488)	-44%	79 049
Total Revenue (excluding capital transfers and contributions)	**1 066 277**	**1 105 452**	–	**33 621**	**414 600**	**369 951**	**44 650**	**12%**	**1 105 452**
Employee costs	404 504	402 890	–	35 673	128 106	134 297	(6 191)	-5%	402 890
Remuneration of Councillors	9 737	7 932	–	659	2 609	2 644	(35)	-1%	7 932
Depreciation and amortisation	96 413	93 980	–	7 776	30 887	31 327	(440)	-1%	93 980
Interest	18 498	6 950	–	1	73	2 317	(2 243)	-97%	6 950
Inventory consumed and bulk purchases	67 212	69 231	–	987	4 367	23 077	(18 710)	-81%	69 231
Transfers and subsidies	1 545	2 000	–	–	1 607	667	940	141%	2 000
Other expenditure	618 190	485 136	–	10 212	34 625	161 712	(127 088)	-79%	485 136
Total Expenditure	**1 206 095**	**1 068 118**	–	**55 308**	**202 272**	**356 039**	**(153 767)**	**-43%**	**1 068 118**
Surplus/(Deficit)	(139 818)	37 333	–	(21 688)	212 328	13 911	196 417	1426%	37 333
Transfers and subsidies - capital (monetary allocations)	221 017	222 036	–	(14 130)	(14 130)	74 012	(88 142)	-119%	222 036
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers &	81 199	259 369	–	(35 818)	198 198	87 923	110 275	125%	259 369
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**81 199**	**259 369**	–	**(35 818)**	**198 198**	**87 923**	**110 275**	**125%**	**259 369**
Capital expenditure & funds sources									
Capital expenditure	(0)	**194 075**	–	**3 720**	**16 763**	**64 692**	**(47 928)**	**-74%**	**194 075**
Capital transfers recognised	(0)	193 075	–	3 720	16 763	64 358	(47 595)	-74%	193 075
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	1 000	–	–	–	333	(333)	-100%	1 000
Total sources of capital funds	(0)	**194 075**	–	**3 720**	**16 763**	**64 692**	**(47 928)**	**-74%**	**194 075**
Financial position									
Total current assets	289 378	262 697	–		439 299				262 697
Total non current assets	3 633 052	3 551 722	–		3 618 929				3 551 722
Total current liabilities	1 359 461	815 298	–		1 297 109				815 298
Total non current liabilities	41 371	50 346	–		41 371				50 346
Community wealth/Equity	2 521 598	2 948 775	–		2 719 747				2 948 775
Cash flows									
Net cash from (used) operating	832 924	238 864	–	5 547	347 766	81 088	(266 678)	-329%	238 864
Net cash from (used) investing	(143 184)	(194 075)	–	(3 365)	(27 791)	(64 692)	(36 901)	57%	(194 075)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	700 616	(208 642)	–	–	339 988	(237 035)	(577 023)	243%	64 803
Debtors & creditors analysis	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
Debtors Age Analysis									
Total By Income Source	36 517	27 466	29 092	22 852	20 647	24 421	24 134	691 485	876 613
Creditors Age Analysis									
Total Creditors	–	–	–	–	–	–	–	–	–

This is the summary of an overall municipal financial status. This includes the municipal financial performance, the municipal financial position as well as the municipal cash flow.

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

DC23 Uthukela - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 - October

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
Revenue - Functional										
Governance and administration		660 271	792 940	–	1 294	288 430	265 780	22 650	9%	792 940
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		660 271	792 940	–	1 294	288 430	265 780	22 650	9%	792 940
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		417	412	–	12	24	137	(113)	-82%	412
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		417	412	–	12	24	137	(113)	-82%	412
Economic and environmental services		–	–	–	–	–	–	–		–
Planning and development		–	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		626 606	312 100	–	32 314	126 146	104 033	22 113	21%	312 100
Energy sources		–	–	–	–	–	–	–		–
Water management		626 606	312 100	–	32 314	126 146	104 033	22 113	21%	312 100
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	1 287 294	1 105 452	–	33 621	414 600	369 951	44 650	12%	1 105 452
Expenditure - Functional										
Governance and administration		(47 143)	382 711	–	19 644	68 157	127 570	(59 413)	-47%	382 711
Executive and council		60 867	54 593	–	4 200	16 320	18 198	(1 878)	-10%	54 593
Finance and administration		(108 010)	328 118	–	15 445	51 837	109 373	(57 536)	-53%	328 118
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		51 802	60 553	–	4 035	15 151	20 184	(5 033)	-25%	60 553
Community and social services		13 307	6 821	–	1 204	4 315	2 274	2 041	90%	6 821
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		38 494	53 732	–	2 831	10 837	17 911	(7 074)	-39%	53 732
Economic and environmental services		20 239	19 997	–	1 533	7 364	6 666	699	10%	19 997
Planning and development		20 239	19 997	–	1 533	7 364	6 666	699	10%	19 997
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		1 161 197	604 857	–	30 097	111 600	201 619	(90 019)	-45%	604 857
Energy sources		–	–	–	–	–	–	–		–
Water management		1 161 197	604 857	–	30 097	111 600	201 619	(90 019)	-45%	604 857
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	1 206 095	1 068 118	–	55 308	202 272	356 039	(153 767)	-43%	1 068 118
Surplus/ (Deficit) for the year		81 199	37 333	–	(21 688)	212 328	13 911	198 417	1426%	37 333

This table reflects the municipal financial performance, classified by functions

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

DC23 Uthukela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 - October

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
Revenue by Vote	1									
Vote 1 - MAYOR AND MM		–	–	–	–	–	–	–		–
Vote 2 - CORPORATE SERVICES		1 121	639	–	–	–	213	(213)	-100.0%	639
Vote 3 - BUDGET AND TREASURY		659 149	792 301	–	1 167	288 302	265 567	22 735	8.6%	792 301
Vote 4 - SOCIAL SERVICES(PLANNING&ECONOMIC DEV)		–	–	–	–	–	–	–		–
Vote 5 - WSA& HEALTH SERVICES		417	412	–	12	24	137	(113)	-82.5%	412
Vote 6 - 500 - WATER, SANITATION AND TECHNICAL SERVICES		626 606	312 100	–	32 314	126 146	104 033	22 113	21.3%	312 100
Vote 7 -		–	–	–	–	–	–	–		–
Vote 8 -		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	1 287 294	1 105 452	–	33 493	414 473	369 951	44 522	12.0%	1 105 452
Expenditure by Vote	1									
Vote 1 - MAYOR AND MM		60 867	54 593	–	4 200	16 320	18 198	(1 878)	-10.3%	54 593
Vote 2 - CORPORATE SERVICES		109 510	109 646	–	8 940	29 171	36 549	(7 377)	-20.2%	109 646
Vote 3 - BUDGET AND TREASURY		(217 520)	217 660	–	6 605	22 865	72 553	(49 688)	-68.8%	217 660
Vote 4 - SOCIAL SERVICES(PLANNING&ECONOMIC DEV)		33 546	25 799	–	2 736	11 679	8 600	3 079	35.8%	25 799
Vote 5 - WSA& HEALTH SERVICES		38 494	54 544	–	2 631	10 837	18 181	(7 345)	-40.4%	54 544
Vote 6 - 500 - WATER, SANITATION AND TECHNICAL SERVICES		1 181 197	603 805	–	30 097	111 600	201 268	(89 669)	-44.6%	603 805
Vote 7 -		–	–	–	–	–	–	–		–
Vote 8 -		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	1 206 095	1 066 047	–	55 308	202 272	355 349	(153 077)	-43.1%	1 066 047
Surplus/ (Deficit) for the year	2	81 199	39 405	–	(21 815)	212 201	14 602	197 599	1353.3%	39 405

This table reflect the municipal financial performance, classified by municipal votes (department)

Table C4 - Budgeted Statement – Financial Performance (revenue and expenditure)

DC23 Uthukela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 - October

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		–	–	–	–	–	–	–		–
Service charges - Water		297 396	303 826	–	25 964	103 699	101 275	2 424	2%	303 826
Service charges - Waste Water Management		31 561	22 709	–	1 692	6 829	7 570	(741)	-10%	22 709
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		533	573	–	51	185	191	(6)	-3%	573
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		71 139	76 438	–	3 801	14 651	25 479	(10 828)	-42%	76 438
Interest from Current and Non Current Asses		5 591	6 407	–	1 156	2 420	2 136	284	13%	6 407
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Special Rating Levies		–	–	–	–	–	–	–		–
Construction Contract Revenue		–	–	–	–	–	–	–		–
Development Charges		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Non-Exchange Revenue		1 768	1 626	–	–	1	542	(541)	-100%	1 626
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		417	412	–	12	24	137	(113)	-82%	412
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		657 767	693 461	–	943	286 792	232 620	54 171	23%	693 461
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Fixed and Intangible Assets		105	–	–	–	–	–	–		–
Other Gains		–	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and		1 066 277	1 105 452	–	33 621	414 600	369 951	44 650	12%	1 105 452
Expenditure By Type										
Employee related costs		404 504	402 890	–	35 573	128 106	134 297	(6 191)	-5%	402 890
Remuneration of councillors		9 737	7 932	–	659	2 609	2 644	(35)	-1%	7 932
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		57 212	69 231	–	987	4 387	23 077	(18 710)	-81%	69 231
Debt impairment		(377 897)	93 631	–	–	–	31 210	(31 210)	-100%	93 631
Depreciation and amortisation		96 413	93 960	–	7 776	30 887	31 327	(440)	-1%	93 960
Interest		18 493	6 950	–	1	73	2 317	(2 243)	-97%	6 950
Contracted services		151 929	104 659	–	7 702	23 227	34 886	(11 659)	-33%	104 659
Transfers and subsidies		1 546	2 000	–	–	1 607	667	940	141%	2 000
Irrecoverable debts written off		614 943	93 631	–	–	–	31 210	(31 210)	-100%	93 631
Operational costs		229 122	193 216	–	2 510	11 397	64 405	(53 008)	-82%	193 216
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–		–
Other Losses		93	–	–	–	–	–	–		–
Total Expenditure		1 206 095	1 068 118	–	55 308	202 272	356 039	(153 767)	-43%	1 068 118
Surplus/(Deficit)		(139 818)	37 333	–	(21 688)	212 328	13 911	198 417	1426%	37 333
Transfers and subsidies - capital (monetary allocations)		221 017	222 036	–	(14 130)	(14 130)	74 012	(88 142)	-119%	222 036
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		81 199	259 369	–	(35 818)	198 198	87 923			259 369
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		81 199	259 369	–	(35 818)	198 198	87 923			259 369
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		81 199	259 369	–	(35 818)	198 198	87 923			259 369
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		81 199	259 369	–	(35 818)	198 198	87 923			259 369

Operating Revenue:

Services Charges Water

The Water Sales income recognised 2% which is a standard norm. The total revenue billed is R103 million.

Services Charge Wastewater

The municipality has billed R5.8 million from wastewater which is 10% below what was anticipated. The percentage is above threshold due to the prepaid meters being installed. The basic charged for sewer falls on the prepaid.

SALE OF GOODS AND RENDERING OF SERVICES

The municipality has incurred 3% below what was originally anticipated. This is an acceptable standard norm.

INTEREST FROM RECEIVABLES

The municipality has incurred 42% below what was anticipated. The municipality has budgeted this line item due to the previous balance of debtor, that balance has since changed drastically due to debts written off. This will be adjusted in the adjustments budget

INTEREST FROM CURRENT AND NON-CURRENT ASSETS

The municipality incurred a variance of 13% above what was anticipated, as at the end of October 2026. The available municipal cash is held in investment accounts to generate interest.

FINES, PENALTIES AND FORFEITS

This is related to mostly the health department, and the municipality has recognised a negative 82% variance. Health records all the transactions separately before it is brought to the municipality for receipting, so there's a delay.

TRANSFERS AND SUBSIDIES – OPERATIONAL

The municipality has recognised 23% variance above what was anticipated, which is a result of the municipality receiving the first trench of equitable share.

Operating Expenditure:

OVERTIME / SHIFT ANALYSIS FOR THE PERIOD JULY 2026 TO JUNE 2027

	JULY 2026	AUGUST 2026	SEPTEMBER 2026	OCTOBER 2026	NOVEMBER 2026	DECEMBER 2026	JANUARY 2027	FEBRUARY 2027	MARCH 2027	APRIL 2027	MAY 2027	JUNE 2027
STANDBY ALLOWANCE												
FINANCE	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -
MM OFFICE	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -
CORPORATE	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -
HEALTH	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -
WATER	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -
SOCIAL	R 234 506.32	R 182 281.83	R 236 210.83	R 211 745.39	R -	R -	R -	R -	R -	R -	R -	R -
TOTAL STANDBY ALLOWANCE	R 234 506.32	R 182 281.83	R 236 210.83	R 211 745.39	R -	R -	R -	R -	R -	R -	R -	R -
	JULY 2026	AUGUST 2026	SEPTEMBER 2026	OCTOBER 2026	NOVEMBER 2026	DECEMBER 2026	JANUARY 2027	FEBRUARY 2027	MARCH 2027	APRIL 2027	MAY 2027	JUNE 2027
OVERTIME												
FINANCE	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -
SOCIAL	R 30 139.66	R 17 919.43	R 29 014.47	R 11 006.15	R -	R -	R -	R -	R -	R -	R -	R -
TECHNICAL SERVICES	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -
AWARDS / PREVIOUS PERIOD	R -	R -	R -	R 279 064.80	R -	R -	R -	R -	R -	R -	R -	R -
HEALTH	R -	R 1 972.53	R 1 479.40	R -	R -	R -	R -	R -	R -	R -	R -	R -
MM OFFICE	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -
WATER	R 382 880.44	R 241 111.56	R 735 783.65	R 408 525.84	R -	R -	R -	R -	R -	R -	R -	R -
CORPORATE	R 10 341.86	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -
TOTAL OVERTIME	R 423 261.96	R 261 003.52	R 766 277.52	R 698 618.79	R -	R -	R -	R -	R -	R -	R -	R -
SHIFT ALLOWANCE / SHIFT PREMIUM												
WATER Overtime 0.5 Premium		9 344.54	R 324 410.42	R 45 960.14								
WATER Overtime 1.0 Premium			R 169 931.54	R 12 861.02								
WATER (SHIFT)	R 273 260.39	R 273 260.39	R 273 260.39	R 331 182.56	R -	R -	R -	R -	R -	R -	R -	R -
SOCIAL Overtime 0.5 Premium		R 16 853.47	R 15 866.07	R 22 165.45								
SOCIAL Overtime 1.0 Premium		R 5 317.23		R 25 096.67								
SOCIAL(SHIFT)	R 42 434.40	R 42 434.40	R 42 434.40	R 50 493.60	R -	R -	R -	R -	R -	R -	R -	R -
TOTAL NIGHT SHIFT / SHIFT ALLOWAN	R 315 694.79	R 347 210.03	R 825 902.82	R 487 759.44	R -	R -	R -	R -	R -	R -	R -	R -
GRAND TOTAL	R 973 463.07	R 790 495.38	R 1 828 391.17	R 1 398 123.62	R -	R -	R -	R -	R -	R -	R -	R -

Major Cost Drivers

Progress report on funding plan
Major cost drivers

	Budget	Actual	pending	Total Expenditure
employee related cost	402 890 000.00	128 106 000.00	-	128 106 000.00
electricity eskom	123 700 000.00	3 933 850.00	-	3 933 850.00
electricity LMs	44 436 504.00	66 000.00	-	66 000.00
DWS	48 566 470.00	-	-	-
Repairs to pumps	29 000 000.00	4 062 976.00	18 126 743.00	22 189 719.00
Security	25 971 723.00	9 397 547.00	1 195 026.00	10 592 573.00
Chemicals	10 000 000.00	2 399 370.00	6 496 059.00	8 895 429.00
Pipelines	10 000 000.00	3 021 215.00	6 733 590.00	9 754 805.00
Fuel and oil	10 000 000.00	1 819 196.00	4 455 970.00	6 275 166.00
Vehicle maintenace	8 000 000.00	324 319.00	4 731 872.00	5 056 191.00
Plant Hire	5 000 000.00	774 070.00	2 773 771.00	3 547 841.00

	Budget	Actual
Employee related cost	402 890 000.00	128 106 000.00
Inventory consumed	69 231 000.00	4 367 000.00
contracted service	104 659 000.00	23 227 000.00
Operational costs	193 216 000.00	11 397 000.00

Water Debt Relief

Annexure 02 - Monthly

Department of Water and Sanition and National Treasury
Water Debt Relief
Water Debt Relief Guideline
Municipal Finance Management Act No. 56 of 2003

National Treasury

Certificate of Compliance: Water Debt Relief Conditions

Period	
National Financial Year	Select
Demarcation Code of Municipality being assessed	Select
District	Search
Demarcation Description	Complete the search boxes above
	Complete demarcation Code above

I, name and surname of HOD , hereby certify that the provincial treasury monitored the municipality's compliance against the conditions of Municipal Debt Relief as set-out in the Water Debt Relief Guideline and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below:

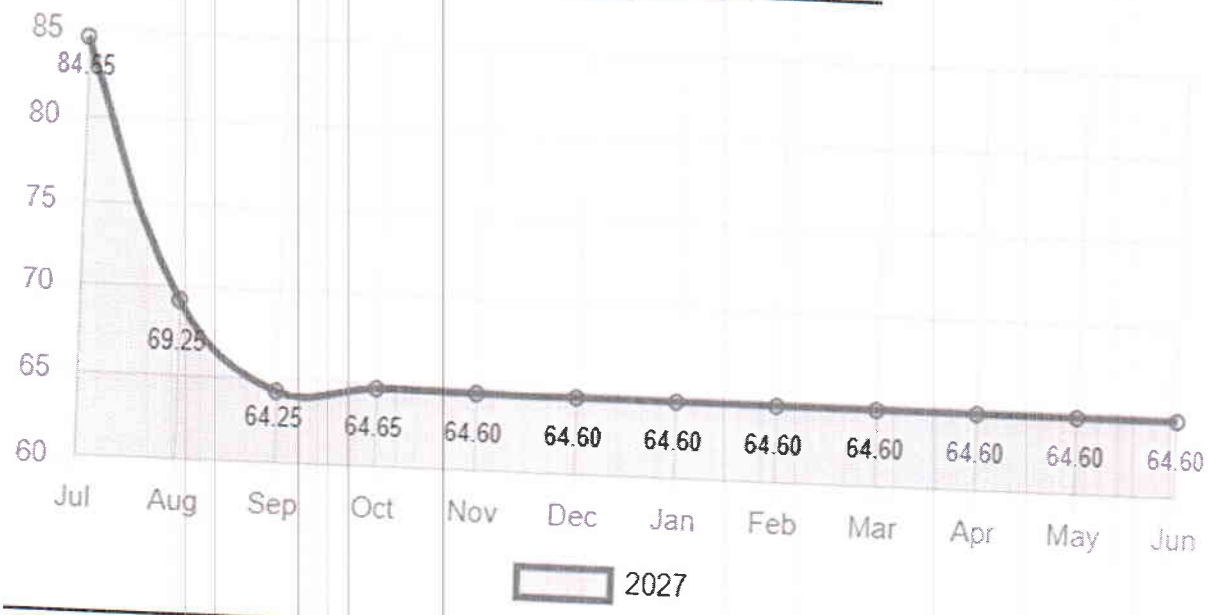
Water Debt Relief Conditions (Monthly reporting)

Condition			Choose from drop down list
1	7.1	**Maintaining the bulk water current account –** (current account for the purpose of this exercise means the account for a single month's consumption that was due and payable during the month being assessed)	
2	7.1.	- Has the municipality paid its ***bulk water current account*** within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? ***Note*** *- refer condition 7.1.*	No or only partial payment
3	7.1.1	- Has the municipality submitted the supporting evidence of the bulk water current account payment(s) to the relevant Water Board (WB) and/ or Water Trading Entity (WTE) and / or Water User Association (WUA)within 1 day of making any such payment (in PDF format)?	Yes
4	7.1.2	- Has the municipality submitted the **consolidated** proof of payments to the respective bulk suppliers to the National Treasury GoMuni Upload portal https://guploadportal.treasury.gov.za by the 10th working day of the month following the invoice date (in PDF format)?	No
	7.1.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board (WB) and/ or Water Trading Entity (WTE) and / or Water User Association (WUA)?	No
5	7.2	**Accounting Treatment and mSCOA Reporting**	
6	7.2.1	**Accounting Treatment** - has the municipality fully accounted for and correctly reported on the write-off of its Water arrear debt (debt existing as on 30 September 2024) as per any written instruction of the National Treasury: Office of the Accountant General and NT: CD: Local Government Budget Analysis issued for Water Debt Relief to date?	N/A (No write-off yet)
	7.2.1	Did the municipality account for any related benefit (e.g. interest suppression, etc.) and does such align with mSCOA?	N/A (No benefit yet)
7	7.3	**Monitor and report on implementation –**	
8	7.3.1	**MFMA section 71 reporting** – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the Water Debt Relief Conditions as part of the implementation of the municipality's funded budget (and Budget Funding Plan where relevant)?	Yes
	7.3.1.1	Does the municipality's MFMA section 71 statement for the month being assessed include the municipality's water debt relief compliance self-assessment (signed by the Municipal Manager) - in the format of the Water Debt Relief compliance certificate (Annexure 02 of the Water Debt Relief Guideline)?	Yes
9	7.3.1	**Does the municipality's MFMA section 71 statement for the month being assessed -**	
10	7.3.1.2	**Part A:** include the municipality's progress against its approved funded budget?	Yes
11	7.3.1.2	**Part B:** if the municipality's budget was assessed as unfunded by any of the Treasuries, the municipality include the progress against approved Budget Funding Plan?	Yes
12	7.3.1.2	- Does the municipality's progress report envisaged in **Part A and B** above clearly demonstrate that the municipality is achieving the required Water Debt Relief compliance?	incomplete reporting
13	7.3.1.3	- Include the municipality's water losses (both in Rand value and kilolitres) for the month being assessed? (MFMA Circular 71)	Yes
14	7.3.1.3	- Include the municipality's energy losses (both in Rand value and kilowatt hours) for the month being assessed? (MFMA Circular 71)	No
15	7.3.1.3	- **If the municipality is unable to calculate and report** on its water and/or energy losses, did the municipality make any progress in terms of its loss calculation/ reporting strategy towards *calculating and reporting on such losses*?	No
		- Include the *progress made to reduce* the municipality's reported water and/ or energy losses against its water-and energy losses reduction strategy?	No
16		**Municipalities with financial recovery plans (FRP)**	
17	7.3.1.2	- **Municipalities with financial recovery plans (FRP)** – if the municipality has a FRP as envisaged in the prevailing local government legislative framework: Did the municipality's FRP progress report during the month being assessed, explicitly include the municipality's progress against those components of the FRP aimed to achieve water debt relief compliance as part of achieving a funded budget?	Yes
18	7.3.1.2	- **Municipalities with financial recovery plans (FRP)** – Was the municipality's FRP progress report during the month being assessed, submitted to the relevant Provincial Executive?	Yes
	7.3.2	- If progress is slow in terms of paragraph 7.3.1, is the municipal council and senior management team's active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string?	Yes

EMPLOYEES RELATED COSTS

The municipality incurred 5% below what was anticipated. This is due to the termination of contract employees.

Remuneration as % of Total operating expenditure 25% - 40%



INVENTORY CONSUMED

The municipality recognised 81% below what was originally anticipated. There are other transactions are still pending amounting to 11 million (4.5 million fuel and oil and 6.5million Chemicals)

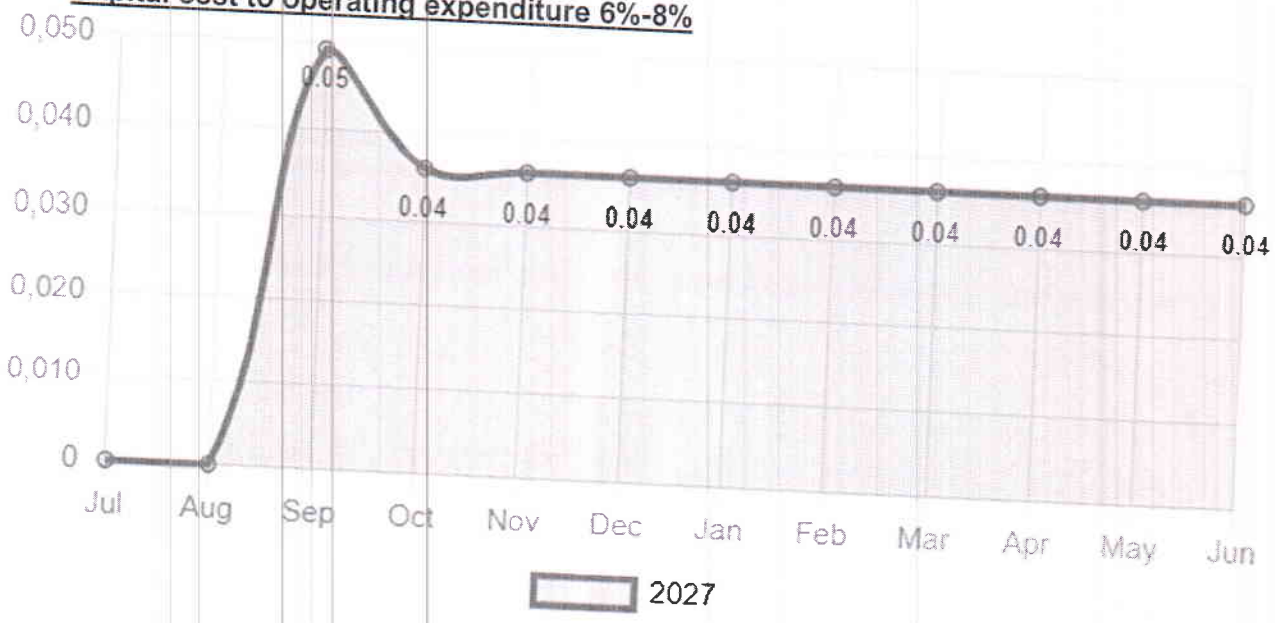
Debt Impairment and Write offs

This line item is costed at the end of the year

INTEREST

The municipality has recognised negative 97% variance on interest. Interest is primarily based on DWS and Eskom as trend of previous years the municipality prioritises the payments therefore, we have cut significantly on interest payments.

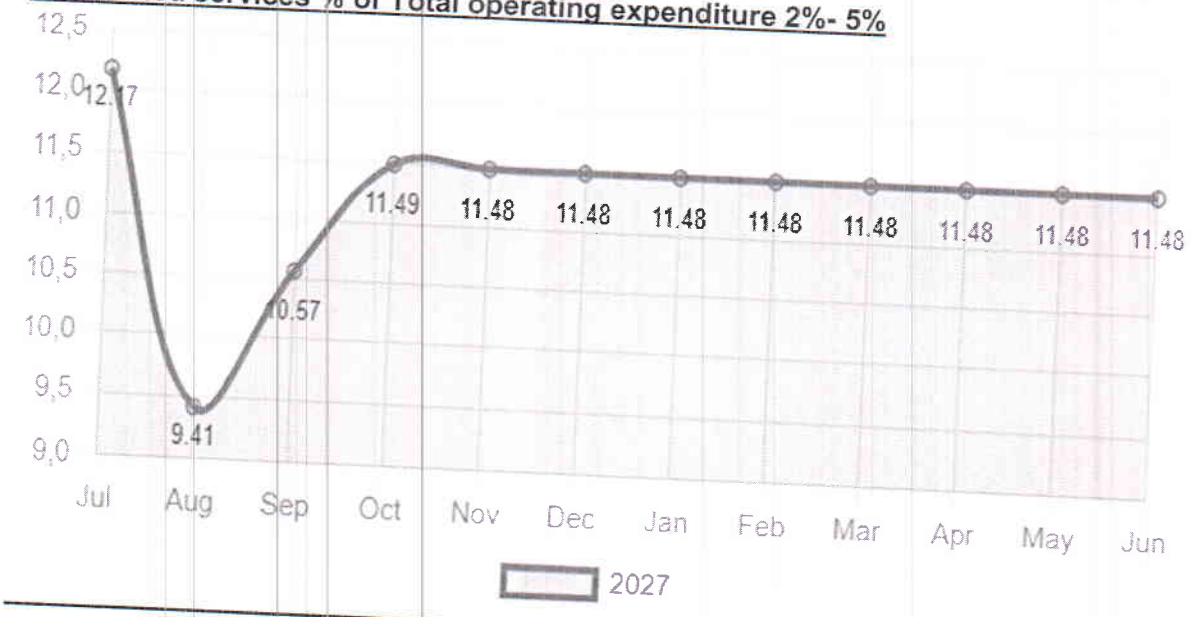
Capital cost to operating expenditure 6%-8%



CONTRACTED SERVICES:

The municipality incurred 33% below variance. The municipality continue implemented the cost containment majors, which resulted in savings on cost containment. There are also delays in payments as the municipality is struggling

Contracted services % of Total operating expenditure 2%- 5%



OPERATIONAL COSTS:

The municipality incurred 82% variance, below what was expected. The implementation of the budget funding plan seeks to cut avoidable expenditure which does not relate to service delivery the municipality has managed to eliminate nice to haves, and soft projects to reduce expenditure related to this line item. The local municipalities expenditure is also not costed as there are also issues with receiving invoices timeously.

Operating expenditure budget implementation < 95%

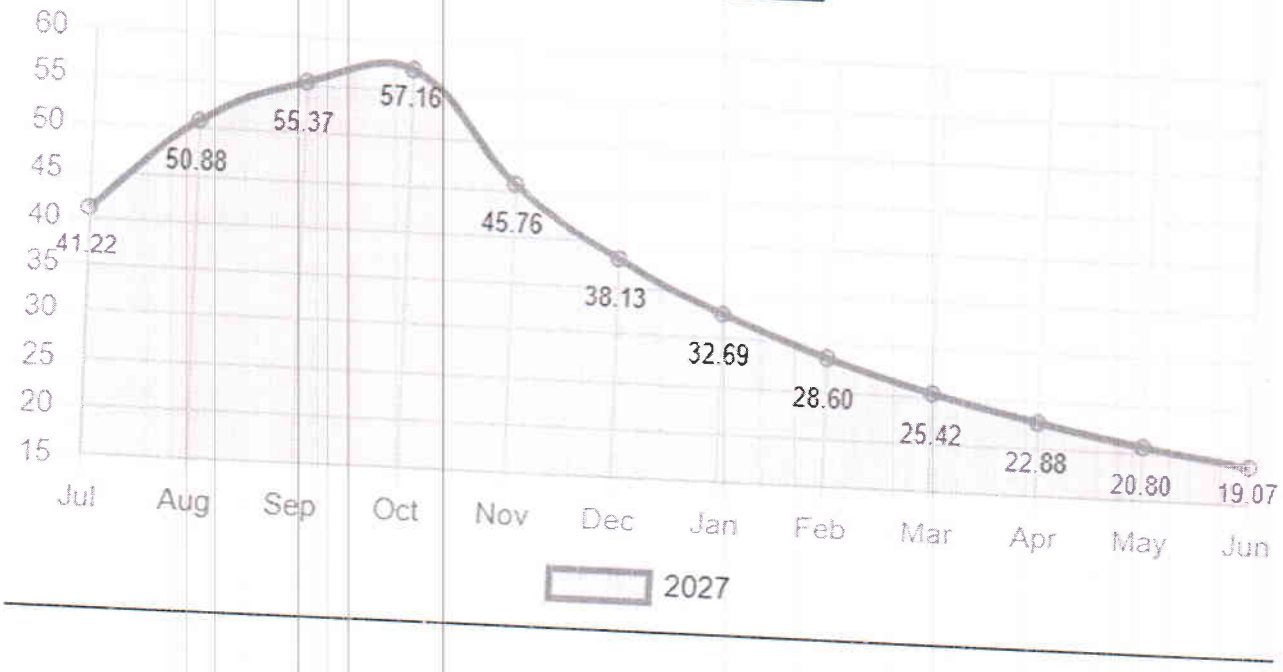


Table C5 – Monthly Budget Statements – Capital Expenditure

DC23 Uthukela - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 - October

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
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		–	–	–	–	–	–	–		–
Vote 3 - BUDGET AND TREASURY		–	1 000	–	–	–	333	(333)	-100%	1 000
Vote 4 - SOCIAL SERVICES(PLANNING&ECONOMIC DEV)		–	–	–	–	–	–	–		–
Vote 5 - WSA& HEALTH SERVICES		–	–	–	–	–	–	–		–
Vote 6 - 500 - WATER, SANITATION AND TECHNICAL SERVICES		(0)	193 075	–	3 720	16 763	64 358	(47 595)	-74%	193 075
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)	194 075	–	3 720	16 763	64 692	(47 928)	-74%	194 075
Total Capital Expenditure		(0)	194 075	–	3 720	16 763	64 692	(47 928)	-74%	194 075
Capital Expenditure - Functional Classification										
Governance and administration		–	1 000	–	–	–	333	(333)	-100%	1 000
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		–	1 000	–	–	–	333	(333)	-100%	1 000
Internal audit		–	–	–	–	–	–	–		–
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		–	–	–	–	–	–	–		–
Water management		(0)	193 075	–	3 720	16 763	64 358	(47 595)	-74%	193 075
Waste water management		–	–	–	–	–	–	–		–
Waste management		(0)	193 075	–	3 720	16 763	64 358	(47 595)	-74%	193 075
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	(0)	194 075	–	3 720	16 763	64 692	(47 928)	-74%	194 075
Funded by:										
National Government		(0)	193 075	–	3 720	16 763	64 358	(47 595)	-74%	193 075
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat. / Prov Departm Agencies,		–	–	–	–	–	–	–		–
Transfers recognised - capital		(0)	193 075	–	3 720	16 763	64 358	(47 595)	-74%	193 075
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		–	1 000	–	–	–	333	(333)	-100%	1 000
Total Capital Funding		(0)	194 075	–	3 720	16 763	64 692	(47 928)	-74%	194 075

As depicted above capital expenditure recorded R3 million for the month of October 2026. The payments relate to the MIG Project (Okhahlamba Water Supply, Vimbukhalo Water Reticulation)

Repairs and Maintenance as a % of Property plant and equipment 8%

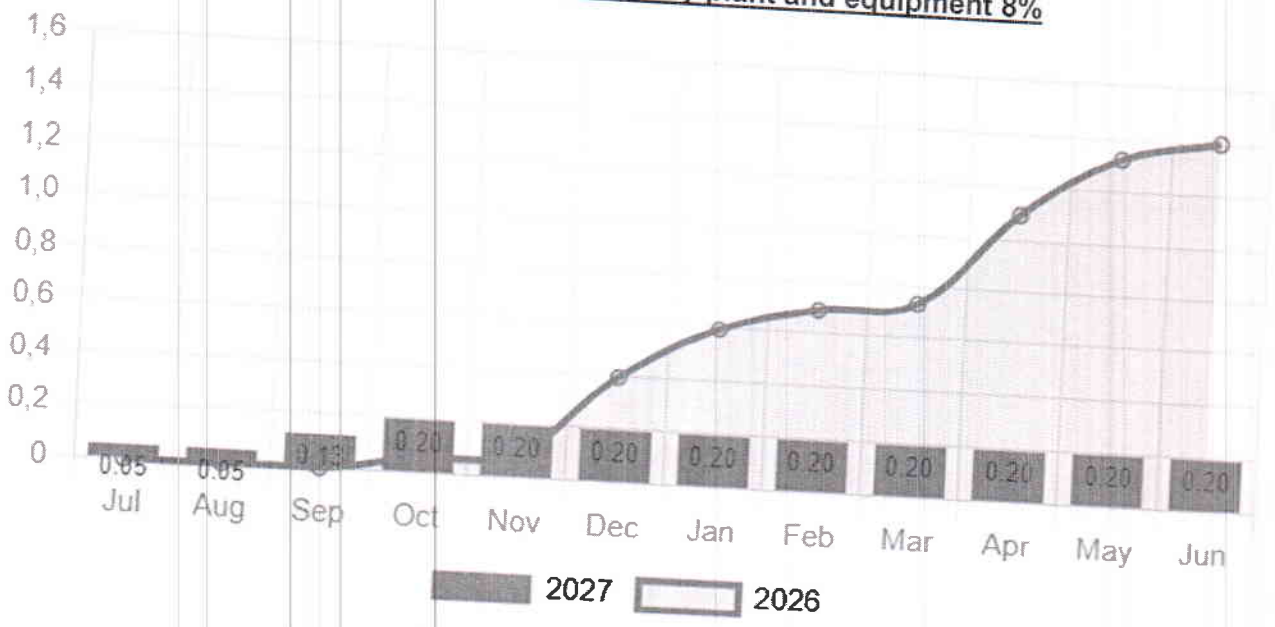


Table C6 - Budgeted Statement – Financial Position

DC23 Uthukela - Table C6 Monthly Budget Statement - Financial Position - M04 - October

Description	Ref	2025/26	Budget Year 2026/27			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		20 014	(208 701)	–	115 072	(208 701)
Short term investments		–	–	–	–	–
Trade and other receivables from exchange transactions		82 458	388 087	–	375 526	388 087
Receivables from non-exchange transactions		52 408	173	–	52 408	173
Current portion of non-current receivables		3 514	–	–	3 514	–
Inventory		26 795	0	–	26 718	0
VAT		100 426	17 432	–	(137 669)	17 432
Other current assets		3 761	65 707	–	3 729	65 707
Total current assets		**289 376**	**262 697**	–	**439 299**	**262 697**
Non current assets						
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Property, plant and equipment		3 632 696	3 551 348	–	3 618 579	3 551 348
Biological assets		–	–	–	–	–
Living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		356	374	–	350	374
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		**3 633 052**	**3 551 722**	–	**3 618 929**	**3 551 722**
Total non current assets		**3 922 428**	**3 814 419**	–	**4 058 227**	**3 814 419**
TOTAL ASSETS						
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		(273)	59	–	(273)	59
Consumer deposits		21 603	20 552	–	21 731	20 552
Trade and other payables from exchange transactions		1 002 048	733 554	–	1 007 923	733 554
Trade and other payables from non-exchange transactions		55 856	3 080	–	124 474	3 080
Provision		62 276	42 192	–	24 317	42 192
VAT		217 951	1 761	–	90 381	1 761
Other current liabilities		–	14 100	–	28 557	14 100
Total current liabilities		**1 359 461**	**815 298**	–	**1 297 109**	**815 298**
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		18 711	–	–	–	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		22 660	50 346	–	41 371	50 346
Total non current liabilities		**41 371**	**50 346**	–	**41 371**	**50 346**
TOTAL LIABILITIES		**1 400 832**	**865 644**	–	**1 338 480**	**865 644**
NET ASSETS	2	**2 521 596**	**2 948 775**	–	**2 719 747**	**2 948 775**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		2 521 598	2 948 775	–	2 719 747	2 948 775
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**2 521 598**	**2 948 775**	–	**2 719 747**	**2 948 775**

This table is an overview of the municipal assets and liabilities.

Current Ratio < 1

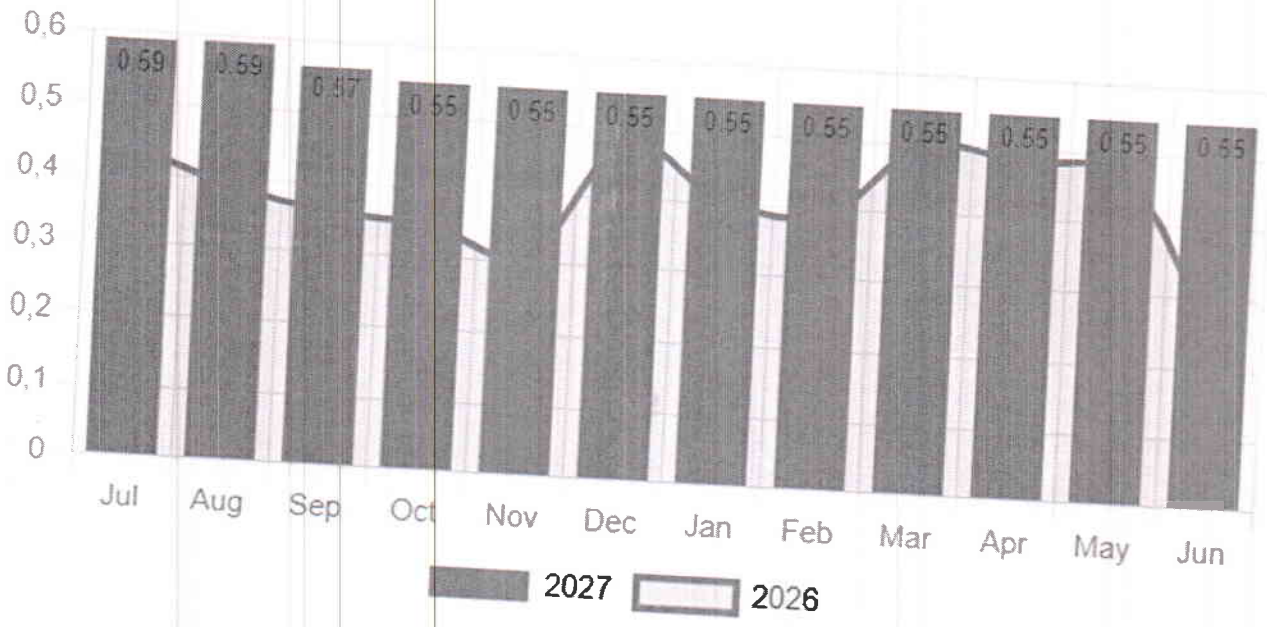


Table C7 - Budgeted Statement – Cash Flow

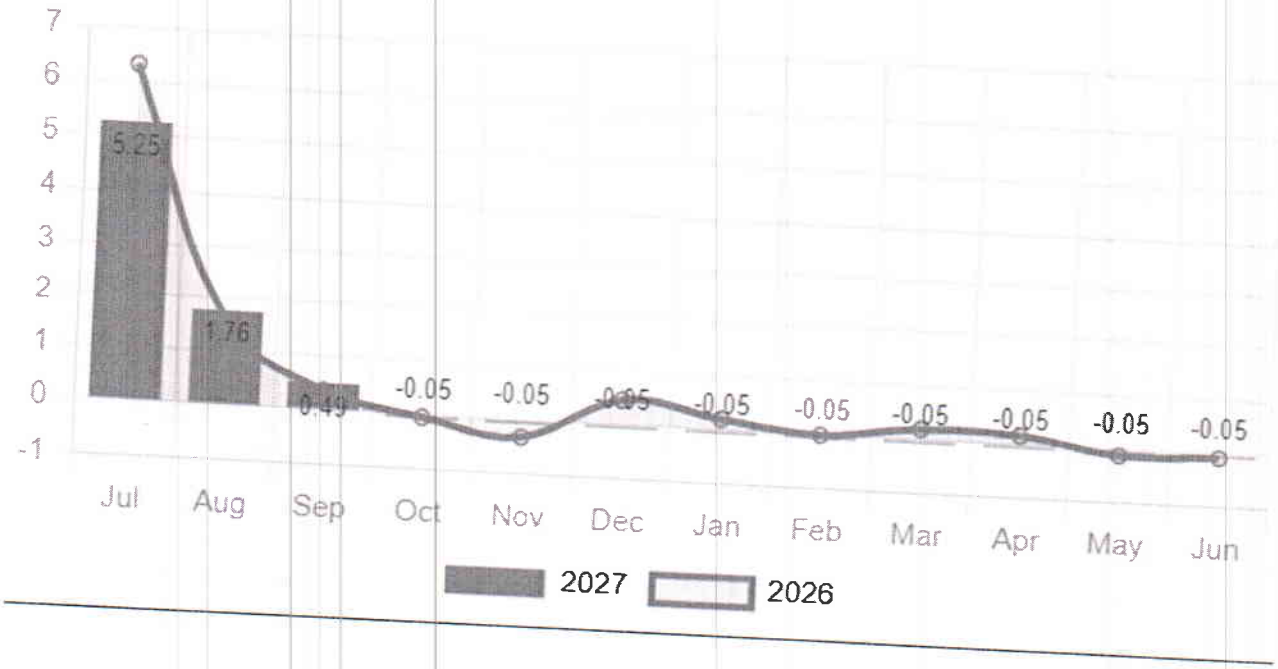
DC23 Uthukela - Table C7 Monthly Budget Statement - Cash Flow - M04 - October

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	–	–	–	–	–	–		–
Service charges		165 276	130 614	–	9 158	46 207	43 538	2 669	6%	130 614
Other revenue		29 321	57 400	–	10 646	33 831	19 133	14 698	77%	57 400
Transfers and Subsidies - Operational		679 221	693 461	–	–	288 597	232 620	55 977	24%	693 461
Transfers and Subsidies - Capital		172 865	222 036	–	–	50 461	74 012	(23 551)	-32%	222 036
Interest		4 584	6 407	–	1 157	2 419	2 136	283	13%	6 407
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(218 342)	(862 105)	–	(15 414)	(73 749)	(287 368)	213 619	-74%	(862 105)
Interest		–	(6 950)	–	–	–	(2 317)	2 317	-100%	(6 950)
Transfers and Subsidies		–	(2 000)	–	–	–	(667)	667	-100%	(2 000)
NET CASH FROM/(USED) OPERATING ACTIVITIES		832 924	238 864	–	5 547	347 766	81 088	(266 678)	-329%	238 864
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Insurance Refund - Capital		–	–	–	–	–	–	–		–
Term investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		(143 184)	(194 075)	–	(3 386)	(27 791)	(64 692)	36 901	-57%	(194 075)
Retention (Capital)		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) INVESTING ACTIVITIES		(143 184)	(194 075)	–	(3 386)	(27 791)	(64 692)	36 901	(0)	(194 075)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–		–
NET INCREASE/ (DECREASE) IN CASH HELD		689 741	44 789	–	2 162	319 974	16 396			44 789
Cash/cash equivalents at beginning:		10 875	(253 431)	–		20 014	(253 431)			20 014
Cash/cash equivalents at month/year end:		700 616	(208 642)	–		339 988	(237 035)			64 803

This table reflect the municipal cash flows. It is categorised in three activities namely, cash flows from operating activities, cash flows from investing activities as well as cash flows from financing activities

The municipality is also in process of correcting all its cashflow data strings as the vat data strings and suppliers and employees which impact other revenue and payments still have misalignments.

Cash coverage ratio <1 month



Part 2 – Supporting Documentation

Table SC3 Debtors age analysis

DC23 Uthukela - Supporting Table SC2 Monthly Budget Statement - aged debtors - M04 - October

Description	NT Code	Budget Year 2026/27								
R thousands		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
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	1200	80 789	22 327	23 751	18 025	16 381	16 778	16 659	607 202	651 386
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	1 619	1 362	1 785	1 228	1 002	1 015	967	37 537	46 714
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	3 885	3 728	3 551	3 408	3 272	6 915	6 500	142 329	173 288
Other	1900	–	–	–	–	–	–	–	–	–
Total By Income Source	2000	24	49	8	191	11	14	14	4 417	4 725
2025/26 - totals only		36 517	27 466	29 092	22 852	20 647	24 421	24 134	691 485	878 613
Debtors Age Analysis By Customer Group		37 679	27 073	27 118	23 407	27 869	19 192	18 705	1 069 999	1 241 042
Organs of State	2200	6 804	2 265	1 588	1 073	915	992	1 952	33 631	49 220
Commercial	2300	6 417	3 913	3 864	1 181	1 041	1 046	1 006	35 337	53 805
Households	2400	23 295	21 288	23 639	20 598	18 691	22 383	21 175	622 518	773 588
Other	2500	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	36 517	27 466	29 092	22 852	20 647	24 421	24 134	691 485	878 613

- The Municipality has a total amount over R800 million outstanding debt as at 31 October 2026

Top 10 Debtors (Water)

TOP 10 DEBTORS AS AT 31 OCTOBER 2026

ACCOUNT HOLDER NAME	OUTSTANDING TOTAL BALANCE
LIEBENBERG LC	9 608 354.08
ALFRED DUMA LOCAL MUNICIPALITY STEADVILLE HOST	8 204 259.72
PROVINSIALE HOSPITAAL	3 947 233.43
MADUNA D/P 781 GZ	2 591 075.59
NORTHERN NATAL ABBATTOIR	2 543 764.17
PROVINCIAL DEPARTMENT OF AGRICULTURE	1 896 452.18
SILINDOKUHLE SEC SCHOOL	1 650 014.49
Peerbhay A.G.H	1 550 435.62
NESTLE (SOUTH AFRICA) (PTY) LT	1 292 309.43
CHUTEL E	1 110 000.39

TOP 10 PAID CREDITORS (GRANTS)

PAID GRANTS AS AT 31 OCTOBER 2026

CO.NAME	AMOUNT
1.ECA	R3 204 377.21
2.Impande	R1 048 126.83
3.R and D	R682 843.32
4.DLV	R643 682.40

TOP 10 PAID CREDITORS (OTHER)

TOP 10 PAID CREDITORS AS AT 31 OCTOBER 2026

COMPANY NAME	AMOUNT
1.ESKOM	R6 825 348.82
2.TIMMAS	R2 725 228.53
3.ALFRED DUMA	R1 987 439.16
4.QUICKSTEP	R1 819 196.87
5.RHEOCHEM	R1 227 694.00
6.ZENZELEWENA	R1 064 272.10
7.VELA TECH	R943 414.00
8.WISE	R350 000.00
9.NKOSISHENGE	R346 500.00
10.JAHA	R213 900.00

Bank Balance

Bank Balances

The following reflects bank balances at 31 October 2026

DESCRIPTION	JULY 2026	AUG 2026	SEPT 2026	OCT 2026
FNB MAIN ACCOUNT 62252306280	44 613 733.34	15 067 263.07	15 067 263.07	6 845 034.12
FNB WATER ACCOUNT 62253072385	0	0	0	0
	10 727 654.20	**44 613 733.34**	**15 067 263.07**	**6 845 034.12**
Total cash held	**6 845 034.12**			

Collection rate

	CONSUMER DEBTORS - PAYMENTS VS BILLING AS AT 31 OCTOBER 2026			
MONTH	BILLING	MONTHS	RECIEPTS	RECOVERY RATE %
June 2026	31 071 243.21	July 2026	11 877 899.81	38.23%
July 2026	31 574 432.70	August 2026	17 158 443.69	54.34%
August 2026	38 188 746.92	September 2026	15 399 501.41	40.32%
September 2026	34 270 123.12	October 2026	9 720 487.19	28.36%
TOTAL	**135 104 545.95**		**54 156 332.10**	40.08%

Column1	Column2	Column3	Column4	Column5
BILLING - JUNE - OCT 2026		135 104 545.95		
RECIEPTS - JUNE-OCT 2026		54 156 332.10		
DIFFERENCE		**80 948 213.85**	40%	

Table SC5 Investment portfolio

DC 23 - Uthukela Supporting Table SC5 Monthly Budget Statement - Investment portfolio - M04 October

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					
NEDBANK	472	2	–	–	474
ABSA	0	0	–	–	0
	86 932	478	(33 000)	–	54 411
					–
					–
					–
TOTAL INVESTMENTS AND INTEREST	87 404	481	(33 000)	–	54 885

The Municipality held investments of R54 million at the end of October 2026

Grant Performance:

UTHUKELA DISTRICT MUNICIPALITY
GRANT REGISTER - 2026/27
Summary of Grants received, expenditure & Funds available as at 31 OCTOBER 2026

Grant Type	Unaudited Balance as at 01/07/2026	Roll-over not approved	Budget Amount 2025/26	Received 2026/27	Expenditure from 2025/26	Spent & transferred to income 2026/27	% Spent on total allocation	% Spent on received amount	Closing Balance/ Unspent 2026/27
MUNICIPAL INFRASTRUCTURE GRANT	-52 328 951.91		222 036 000.00	50 460 644.60	35 175 606.31	5 680 547.08	3%	81%	-11 472 798.55
WATER & SANITATION INFRASTRUCTURE GRANT	30 410 353.18	-30 410 353.18	0.00	0.00	0.00	0.00	0%	0%	0.00
RURAL ROAD ASSET MANAGEMENT SYSTEM	0.00		3 036 000.00	2 125 000.00	0.00	379 802.27	13%	18%	1 745 197.73
MUNICIPAL DISASTER RELIEF	30 000 000.00	-30 000 000.00	0.00	0.00	0.00	0.00	0%	0%	0.00
EPWP INTERGRATED GRANT	0.00		2 187 000.00	547 000.00	0.00	515 719.68	24%	94%	31 280.32
REGIONAL BULK INFRASTRUCTURE GRANT	15 000 000.00	0.00	0.00	0.00	0.00	15 000 000.00	0%	100%	0.00
FINANCE MANAGEMENT GRANT	0.00		2 200 000.00	2 200 000.00	0.00	169 999.80	8%	8%	2 030 000.20
LG SETA	0.00		98 334.00	98 334.00	0.00	0.00	0%	0%	98 334.00
	23 081 401.27	-60 410 353.18	229 557 334.00	55 430 978.60	35 175 606.31	21 746 068.81	9%	40%	-7 567 986.29

Prepared by: _____

Budget Officer

Reviewed by: _____

Manager: Budget

Approved by: _____

Acting Chief Financial Officer

2.7. Municipal Manager's quality certificate

I **Oxford Mnguni,** the Acting Municipal Manager of uThukela District Municipality, hereby certify that the Section 71 and supporting documentation for October 2026 have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name : O Mnguni

Signature _____

Date : 13 November 2026