UTHUKELA
UMKHANDLU WESIFUNDA
DISTRIKSMUNISIPALITEIT
DISTRICT MUNICIPALITY

SECTION 71 REPORT

JUNE 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 June 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 must 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 2025/26 financial year.

Table C1 - Budgeted Statement Summary

DC23 Uthukela - Table C1 Monthly Budget Statement Summary - M12 - June

Description	2024/25	Budget Year 2025/26							
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	280 382	329 805	318 358	37 036	311 627	318 358	(6 731)	-2%	318 358
Investment revenue	6 613	6 163	5 643	675	6 113	5 643	470	8%	5 643
Transfers and subsidies - Operational	650 924	665 135	641 283	1 155	641 571	641 283	288	0%	641 283
Other own revenue	75 820	76 290	78 290	3 416	73 400	78 290	(4 889)	-6%	78 290
Total Revenue (excluding capital transfers and contributions)	1 013 739	1 077 393	1 043 574	42 283	1 032 710	1 043 574	(10 864)	-1%	1 043 574
Employee costs	404 820	406 233	406 224	30 121	395 705	406 224	(10 519)	-3%	406 224
Remuneration of Councillors	6 284	6 219	9 746	666	9 737	9 746	(8)	0%	9 746
Depreciation and amortisation	89 413	83 303	91 917	7 476	91 011	91 917	(905)	-1%	91 917
Interest	19 234	6 721	6 721	718	1 739	6 721	(4 982)	-74%	6 721
Inventory consumed and bulk purchases	106 642	68 790	64 340	1 089	34 740	64 340	(29 600)	-46%	64 340
Transfers and subsidies	–	3 600	2 000	196	1 546	2 000	(454)	-23%	2 000
Other expenditure	705 355	479 627	443 758	650 848	836 351	443 758	392 593	88%	443 758
Total Expenditure	1 331 747	1 054 493	1 024 706	691 114	1 370 829	1 024 706	346 124	34%	1 024 706
Surplus/(Deficit)	(318 009)	22 900	18 868	(648 832)	(338 119)	18 868	(356 987)	-1892%	18 868
Transfers and subsidies - capital (monetary allocations)	267 242	311 791	241 752	8 653	136 404	241 752	(105 348)	-44%	241 752
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers &	(50 767)	334 691	260 620	(640 179)	(201 715)	260 620	(462 335)	-177%	260 620
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(50 767)	334 691	260 620	(640 179)	(201 715)	260 620	(462 335)	-177%	260 620
Capital expenditure & funds sources									
Capital expenditure	0	273 623	187 032	21 110	132 821	187 032	(54 211)	-29%	187 032
Capital transfers recognised	(4 349)	271 123	210 219	21 458	132 050	210 219	(78 169)	-37%	210 219
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	2 500	2 900	–	1 119	2 900	(1 781)	-61%	2 900
Total sources of capital funds	(4 349)	273 623	213 119	21 458	133 169	213 119	(79 950)	-38%	213 119
Financial position									
Total current assets	310 043	564 462	335 080		(61 982)				335 080
Total non current assets	3 551 722	3 546 961	3 454 936		3 594 196				3 454 936
Total current liabilities	1 334 557	1 110 005	870 252		1 245 616				870 252
Total non current liabilities	41 595	51 558	50 346		41 595				50 346
Community wealth/Equity	2 485 612	2 949 860	2 869 410		2 245 003				2 869 418
Cash flows									
Net cash from (used) operating	870 883	283 836	98 461	4 734	840 188	94 461	(745 727)	-789%	98 461
Net cash from (used) investing	218 668	(273 623)	(213 119)	(18 363)	(143 184)	(213 119)	(69 935)	33%	(213 119)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	1 095 361	(131 839)	(103 761)	–	707 880	(107 761)	(815 640)	757%	(103 782)
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	38 989	28 357	26 076	24 249	24 820	25 031	22 897	605 579	795 999
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) - M12 - June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
Revenue - Functional										
Governance and administration		651 947	734 345	642 531	1 191	641 504	642 531	(1 027)	0%	642 531
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		651 947	734 345	642 531	1 191	641 504	642 531	(1 027)	0%	642 531
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		3 652	49	30 465	85	4 617	30 465	(25 847)	-85%	30 465
Community and social services		3 608	–	30 000	–	–	30 000	(30 000)	-100%	30 000
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		43	49	465	85	4 617	465	4 153	894%	465
Economic and environmental services		–	–	–	–	–	–	–		–
Planning and development		–	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		625 383	654 790	612 330	49 660	522 993	612 330	(89 337)	-15%	612 330
Energy sources		–	–	–	–	–	–	–		–
Water management		625 383	654 790	612 330	49 660	522 993	612 330	(89 337)	-15%	612 330
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	1 280 981	1 389 184	1 285 326	50 935	1 169 114	1 285 326	(116 211)	-9%	1 285 326
Expenditure - Functional										
Governance and administration		280 693	375 156	385 077	23 295	237 725	385 077	(147 353)	-38%	385 077
Executive and council		52 568	56 174	64 040	4 622	58 718	64 040	(5 322)	-8%	64 040
Finance and administration		228 125	318 982	321 037	18 673	179 007	321 037	(142 031)	-44%	321 037
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		62 817	58 102	60 336	4 047	51 797	60 336	(8 539)	-14%	60 336
Community and social services		26 539	9 390	13 462	1 042	13 307	13 462	(155)	-1%	13 462
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		36 278	48 712	46 874	3 004	38 490	46 874	(8 384)	-18%	46 874
Economic and environmental services		16 259	28 023	19 745	1 547	20 230	19 745	485	2%	19 745
Planning and development		–	–	–	–	–	–	–		–
Road transport		16 259	28 023	19 745	1 547	20 230	19 745	485	2%	19 745
Environmental protection		–	–	–	–	–	–	–		–
Trading services		971 978	593 212	559 547	662 226	1 061 077	559 547	501 530	90%	559 547
Energy sources		–	–	–	–	–	–	–		–
Water management		971 978	593 212	559 547	662 226	1 061 077	559 547	501 530	90%	559 547
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	1 331 747	1 054 493	1 024 706	691 114	1 370 829	1 024 706	346 124	34%	1 024 706
Surplus/ (Deficit) for the year		(50 767)	334 691	260 620	(640 179)	(201 715)	260 620	(462 335)	-177%	260 620

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) - M12 - June

Vote Description	Ref	2024/25	Budget Year 2025/26							
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		602	326	539	–	515	539	(23)	-4.3%	539
Vote 3 - BUDGET AND TREASURY		649 345	734 020	641 993	1 191	640 989	641 993	(1 004)	-0.2%	641 993
Vote 4 - SOCIAL SERVICES(PLANNING&ECONOMIC DEV)		–	–	30 000	–	–	30 000	(30 000)	-100.0%	30 000
Vote 5 - WSA& HEALTH SERVICES		43	49	465	85	4 617	465	4 153	893.9%	465
Vote 6 - 500 - WATER, SANITATION AND TECHNICAL SERVICES		618 377	664 790	612 330	49 660	522 993	612 330	(89 337)	-14.6%	612 330
Vote 7 -		–	–	–	–	–	–	–		–
Vote 8 -		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	1 268 367	1 389 184	1 285 326	50 935	1 169 114	1 285 326	(116 211)	-9.0%	1 285 326
Expenditure by Vote	1									
Vote 1 - MAYOR AND MM		52 568	56 174	64 040	4 622	58 718	64 040	(5 322)	-8.3%	64 040
Vote 2 - CORPORATE SERVICES		144 596	145 768	110 217	8 578	90 941	110 217	(19 276)	-17.5%	110 217
Vote 3 - BUDGET AND TREASURY		83 529	171 528	210 820	10 095	88 066	210 820	(122 755)	-58.2%	210 820
Vote 4 - SOCIAL SERVICES(PLANNING&ECONOMIC DEV)		42 798	37 413	33 207	2 589	33 538	33 207	330	1.0%	33 207
Vote 5 - WSA& HEALTH SERVICES		36 278	50 399	46 874	3 004	38 490	46 874	(8 384)	-17.9%	46 874
Vote 6 - 500 - WATER, SANITATION AND TECHNICAL SERVICES		971 978	593 212	559 547	662 226	1 061 077	559 547	501 530	89.6%	559 547
Vote 7 -		–	–	–	–	–	–	–		–
Vote 8 -		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	1 331 747	1 054 493	1 024 706	691 114	1 370 829	1 024 706	346 124	33.8%	1 024 706
Surplus/ (Deficit) for the year	2	(63 380)	334 691	260 620	(640 179)	(201 715)	260 620	(462 335)	-177.4%	260 620

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) - M12 - June

Description	Ref	2024/25	Budget Year 2025/26							
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		260 786	308 162	296 601	35 345	291 070	296 601	(5 531)	-2%	296 601
Service charges - Waste Water Management		19 596	21 643	21 757	1 691	20 557	21 757	(1 200)	-6%	21 757
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		597	554	2 335	37	533	2 335	(1 802)	-77%	2 335
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		71 605	74 157	74 157	3 295	71 139	74 157	(3 018)	-4%	74 157
Interest from Current and Non Current Assets		6 613	6 163	5 643	675	6 113	5 643	470	8%	5 643
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Special Rating Levies		–	–	–	–	–	–	–		–
Operational Revenue		3 223	1 069	1 333	–	1 311	1 333	(22)	-2%	1 333
Non-Exchange Revenue										
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		394	511	465	85	417	465	(47)	-10%	465
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		650 924	665 135	641 283	1 155	641 571	641 283	288	0%	641 283
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		–	–	–	–	–	–	–		–
Other Gains		–	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and		1 013 739	1 077 393	1 043 574	42 283	1 032 710	1 043 574	(10 864)	-1%	1 043 574
Expenditure By Type										
Employee related costs		404 820	406 233	406 224	30 121	395 705	406 224	(10 519)	-3%	408 224
Remuneration of councillors		6 284	6 219	9 746	666	9 737	9 746	(8)	0%	9 746
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		106 642	68 790	64 340	1 089	34 740	64 340	(29 600)	-46%	64 340
Debt impairment		(59 329)	83 782	114 310	–	–	114 310	(114 310)	-100%	114 310
Depreciation and amortisation		89 413	83 303	91 917	7 476	91 011	91 917	(905)	-1%	91 917
Interest		19 234	6 721	6 721	718	1 739	6 721	(4 982)	-74%	6 721
Contracted services		247 369	124 962	200 959	13 094	126 990	200 959	(73 969)	-37%	200 959
Transfers and subsidies		–	3 600	2 000	196	1 546	2 000	(454)	-23%	2 000
Irrecoverable debts written off		260 435	83 782	–	–	–	–	–		–
Operational costs		254 130	187 100	128 489	637 662	709 253	128 489	580 765	452%	128 489
Losses on Disposal of Assets		2 749	–	–	–	15	–	15	#DIV/0!	–
Other Losses		–	–	–	93	93	–	93	#DIV/0!	–
Total Expenditure		1 331 747	1 054 493	1 024 706	691 114	1 370 829	1 024 706	346 124	34%	1 024 706
Surplus/(Deficit)		(318 009)	22 900	18 868	(648 832)	(338 119)	18 868	(356 987)	-1892%	18 868
Transfers and subsidies - capital (monetary allocations)		267 242	311 791	241 752	8 653	136 404	241 752	(105 348)	-44%	241 752
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		(50 767)	334 691	260 620	(640 179)	(201 715)	260 620			260 620
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		(50 767)	334 691	260 620	(640 179)	(201 715)	260 620			260 620
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		(50 767)	334 691	260 620	(640 179)	(201 715)	260 620			260 620
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		(50 767)	334 691	260 620	(640 179)	(201 715)	260 620			260 620

Operating Revenue:

Services Charges Water

The Water Sales income recognised is 2% below what is originally anticipated but within the treasury norm of 5%. An adjustment budget was approved and adjusted downwards. The total revenue billed as of 30 June is R291 million.

Services Charges Wastewater

The municipality had billed R 20 million from wastewater which is 6% less than anticipated, a percent above the threshold due to challenges with the database information that is being analysed and corrected.

SALE OF GOODS AND RENDERING OF SERVICES

The municipality had passed correction journals with this line item with has resulted in this deficit.

OPERATIONAL REVENUE, INTEREST ON OVERDUE

These line items on no par as per budget

INTEREST ON INVESTMENTS

The municipality incurred interest 8% more than anticipated due to having investments for longer period of time

FINES, PENALTIES AND FORFEITS

This is related to mostly the health department, and the municipality has recognised a negative 10% variance. There was a backlog in receipts, more journals still to be done.

TRANSFERS AND SUBSIDIES – OPERATIONAL

This line item is on par with the budget

Operating Expenditure:

OVERTIME ANALYSIS FOR THE PERIOD JULY 2025 TO JUNE 2026

	JULY 2025	AUGUST 2025	SEPTEMBER 2025	OCTOBER 2025	NOVEMBER 2025	DECEMBER 2025	JANUARY 2026	FEBRUARY 2026	MARCH 2026	APRIL 2026	MAY 2026	JUNE 2026
STANDBY ALLOWANCE												
FINANCE	R 4 968.93	R -	R 5 217.90	R 10 435.79	R 5 217.90	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 10 149.04	R -	R 10 149.04	R 10 806.55	R 10 149.04	R 65 248.32	R 35 761.93	R -	R -	R 30 447.13	R -
WATER	R 611 793.34	R 630 188.62	R 701 022.22	R 620 999.51	R 657 911.25	R 540 579.76	R 284 868.94	R 145 774.91	R 35 998.69	R 241 706.46	R 237 590.35	R 250 864.49
SOCIAL	R 8 009.12	R 8 410.35	R 8 410.35	R 7 208.87	R -	R -	R 33 753.90	R 21 557.63	R -	R -	R -	R -
TOTAL STANDBY ALLOWANCE	R 624 771.39	R 648 748.01	R 714 650.47	R 648 793.21	R 673 935.70	R 550 728.80	R 383 871.16	R 203 094.47	R 35 998.69	R 241 706.46	R 268 037.48	R 250 864.49
	JULY 2025	AUGUST 2025	SEPTEMBER 2025	OCTOBER 2025	NOVEMBER 2025	DECEMBER 2025	JANUARY 2026	FEBRUARY 2026	MARCH 2026	APRIL 2026	MAY 2026	JUNE 2026
OVERTIME												
FINANCE	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -
SOCIAL	R 102 539.00	R 80 119.64	R 83 081.66	R 100 085.69	R -	R -	R 28 682.23	R 72 287.40	R 25 641.64	R 15 252.32	R 50 616.47	R 66 261.95
TECHNICAL SERVICES	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -
AWARDS / PREVIOUS	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 103 216.40	R -	R -
HEALTH	R -	R -	R 10 149.04	R -	R 3 945.06	R -	R 21 451.27	R -	R -	R 19 654.78	R 11 009.04	R -
MM OFFICE	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -
WATER	R 1 368 335.56	R 1 178 775.60	R 1 639 003.80	R 1 200 704.85	R 665 272.44	R 487 630.99	R 318 909.41	R 132 386.15	R 246 411.37	R 324 411.22	R 648 774.02	R 467 678.28
CORPORATE	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -
TOTAL OVERTIME	R 1 470 874.56	R 1 258 895.24	R 1 732 234.50	R 1 300 790.54	R 669 217.50	R 487 630.99	R 369 042.91	R 204 673.55	R 272 053.01	R 462 534.72	R 710 399.53	R 533 940.23
NIGHT SHIFT / SHIFT ALLOWANCE												
WATER	R 263 334.43	R 298 926.29	R 273 050.87	R 274 167.47	R 275 601.83	R 272 809.55	R 272 809.55	R 272 809.55	R 272 809.55	R 273 260.39	R 273 260.39	R 273 260.39
SOCIAL	R 42 434.40	R 42 434.40	R 39 176.04	R 42 434.40	R 39 176.04	R 42 434.40	R 42 434.40	R 42 434.40	R 42 434.40	R 42 434.40	R 42 434.40	R 42 434.40
CORPORATE SERVICES	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -
TOTAL NIGHT SHIFT / SHIFT ALLOWAN	R 305 768.83	R 341 360.69	R 312 226.91	R 316 601.87	R 314 777.87	R 315 243.95	R 315 243.95	R 315 243.95	R 315 243.95	R 315 694.79	R 315 694.79	R 315 694.79
GRAND TOTAL	R 2 401 414.78	R 2 249 003.94	R 2 759 111.88	R 2 266 185.62	R 1 657 931.07	R 1 353 603.74	R 1 068 158.02	R 723 011.97	R 623 295.65	R 1 019 935.97	R 1 294 131.80	R 1 100 499.51
DIFFERENCE		R -152 410.84	R 510 107.94	R -492 926.26	R -608 254.55	R -304 327.33	R -285 445.72	R -345 146.05	R -99 716.32	R 396 640.32	R 274 195.83	R -193 632.29
DECREASE / INCREASE %		- 6.35	22.68	- 17.87	- 26.84	- 18.36	- 21.09	- 32.31	- 13.79	63.64	26.88	- 14.96

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

Choose from drop down list

Condition			
	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):	
1	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
2	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
3	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://lguploadportal.treasury.gov.za by the 10th working day of the month following the invoice date (in PDF format)?	No
4	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
	7.2	**Accounting Treatment and mSCOA Reporting**	
5	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)
6	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)
	7.3	**Monitor and report on implementation –**	
7	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
8	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
	7.3.1	**Does the municipality's MFMA section 71 statement for the month being assessed -**	
9	7.3.1.2	Part A: Include the municipality's progress against its approved funded budget?	Yes
10	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
11	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
12	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
13	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
14	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
15	7.3.1.3	- Include the *progress made to reduce* the municipality's reported water and/ or energy losses against its water-and energy losses reduction strategy?	No
		Municipalities with financial recovery plans (FRP)	
16	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
17	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
18	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

EMPLOYEE RELATED COSTS AND COUNCILLORS' REMUNERATION

These line items are on par with the budget

INVENTORY CONSUMED

The municipality has incurred a variance of negative 46% as of June 2026, the municipality still struggles with receiving invoices from DWS timeously, reflecting low expenditure. As soon as the payments are done and costed the expenditure for Inventory consumed will show on the system. The municipality has also made quite extensive savings on chemicals as compared to previous years. Fuel and oil is on par with the budget

Debt Impairment and Write offs

The municipality is doing impairment and write offs calculation as at year end.

INTEREST

The municipality has recognised negative 74% 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 as of June 2026, awaiting all DWS invoices and interest will be finalised

CONTRACTED SERVICES:

The municipality incurred 37% below variance. The municipality implemented the cost containment majors, which resulted in savings on cost containment. The municipality is also awaiting all invoices for repairs to pumps which once updated should be on par

DEPRECIATION:

This line item is on par with the budget

OPERATIONAL COSTS:

The municipality incurred a high variance, due to a bad debt write off more than R 600 million that was incorrectly costed under operational costs and will be corrected to the correct line item of bad debts written off.

Table C5 – Monthly Budget Statements – Capital Expenditure

DC23 Uthukela - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 - June

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
Multi-Year expenditure appropriation	2									
Vote 1 - MAYOR AND MM		–	–	–	–	–	–	–		–
Vote 2 - CORPORATE SERVICES		–	–	–	–	–	–	–		–
Vote 3 - BUDGET AND TREASURY		–	–	–	–	–	–	–		–
Vote 4 - SOCIAL SERVICES(PLANNING&ECONOMIC DEV)		–	–	–	–	–	–	–		–
Vote 5 - 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		–	2 500	1 900	–	516	1 900	(1 384)	-73%	1 900
Vote 3 - BUDGET AND TREASURY		–	–	–	–	–	–	–		–
Vote 4 - SOCIAL SERVICES(PLANNING&ECONOMIC DEV)		–	–	–	–	1 582	–	1 582	#DIV/0!	–
Vote 5 - WSA& HEALTH SERVICES		–	–	–	–	–	–	–		–
Vote 6 - 500 - WATER, SANITATION AND TECHNICAL SERVICES		0	271 123	185 132	21 110	130 723	185 132	(54 408)	-29%	185 132
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	273 623	187 032	21 110	132 821	187 032	(54 211)	-29%	187 032
Total Capital Expenditure		0	273 623	187 032	21 110	132 821	187 032	(54 211)	-29%	187 032
Capital Expenditure - Functional Classification										
Governance and administration		–	2 500	1 900	–	516	1 900	(1 384)	-73%	1 900
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		–	2 500	1 900	–	516	1 900	(1 384)	-73%	1 900
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	26 087	348	348	26 087	(25 739)	-99%	26 087
Community and social services		–	–	26 087	348	348	26 087	(25 739)	-99%	26 087
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	–	–	–	1 582	–	1 582	#DIV/0!	–
Planning and development		–	–	–	–	1 582	–	1 582	#DIV/0!	–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		0	271 123	185 132	21 110	130 723	185 132	(54 408)	-29%	185 132
Energy sources		–	–	–	–	–	–	–		–
Water management		0	271 123	185 132	21 110	130 723	185 132	(54 408)	-29%	185 132
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	0	273 623	213 119	21 458	133 169	213 119	(79 950)	-38%	213 119
Funded by:										
National Government		(4 349)	271 123	210 219	21 458	132 050	210 219	(78 169)	-37%	210 219
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		–	–	–	–	–	–	–		–
Transfers recognised - capital		(4 349)	271 123	210 219	21 458	132 050	210 219	(78 169)	-37%	210 219
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		–	2 500	2 900	–	1 119	2 900	(1 781)	-61%	2 900
Total Capital Funding		(4 349)	273 623	213 119	21 458	133 169	213 119	(79 950)	-38%	213 119

As depicted above capital expenditure amounting to R133 million recorded as at the end of June 2026, Internally funding expenditure is also quite low as the municipality cannot afford to pay.

Table C6 - Budgeted Statement – Financial Position

DC23 Uthukela - Table C6 Monthly Budget Statement - Financial Position - M12 - June

Description	Ref	2024/25	Budget Year 2025/26			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		10 875	(131 839)	(107 761)	20 014	(107 761)
Trade and other receivables from exchange transactions		94 608	252 200	386 382	(188 288)	386 382
Receivables from non-exchange transactions		79	424 642	173	79	173
Current portion of non-current receivables		3 514	–	–	3 514	–
Inventory		16 915	19 360	11 582	26 931	11 582
VAT		180 103	–	44 704	72 008	44 704
Other current assets		3 949	99	–	3 761	–
Total current assets		310 043	564 462	335 080	(61 982)	335 080
Non current assets						
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Property, plant and equipment		3 551 348	3 544 778	3 452 857	3 593 840	3 452 857
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		374	408	374	356	374
Trade and other receivables from exchange transactions		–	1 726	1 658	–	1 658
Non-current receivables from non-exchange transactions		–	48	46	–	46
Other non-current assets		–	–	–	–	–
Total non current assets		3 551 722	3 546 961	3 454 936	3 594 196	3 454 936
TOTAL ASSETS		3 861 765	4 111 422	3 790 016	3 532 214	3 790 016
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		59	–	59	59	59
Consumer deposits		20 816	20 851	20 552	21 603	20 552
Trade and other payables from exchange transactions		1 009 175	990 069	733 797	854 309	733 797
Trade and other payables from non-exchange transactions		(428)	2 784	296	104 496	296
Provision		46 575	42 192	42 192	46 560	42 192
VAT		258 361	29 010	8 230	218 589	8 230
Other current liabilities		–	25 099	65 126	–	65 126
Total current liabilities		1 334 557	1 110 005	870 252	1 245 616	870 252
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		18 935	51 558	50 346	18 935	50 346
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		22 660	–	–	22 660	–
Total non current liabilities		41 595	51 558	50 346	41 595	50 346
TOTAL LIABILITIES		1 376 153	1 161 563	920 598	1 287 211	920 598
NET ASSETS	2	2 485 612	2 949 860	2 869 418	2 245 003	2 869 418
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		2 485 612	2 949 860	2 869 418	2 245 003	2 869 418
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	2 485 612	2 949 860	2 869 418	2 245 003	2 869 418

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

Table C7 - Budgeted Statement – Cash Flow

DC23 Uthukela - Table C7 Monthly Budget Statement - Cash Flow - M12 - June

Description	Ref	2024/25	Budget Year 2025/26							
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		125 443	131 922	127 343	8 580	165 276	127 343	37 933	30%	127 343
Other revenue		17 704	70 622	82 040	(3 794)	29 321	82 040	(52 719)	-64%	82 040
Transfers and Subsidies - Operational		627 950	655 135	641 283	1 131	679 221	641 283	37 938	6%	641 283
Transfers and Subsidies - Capital		303 673	311 791	241 752	518	172 865	241 752	(68 887)	-28%	241 752
Interest		6 068	6 163	5 643	108	4 584	5 643	(1 059)	-19%	5 643
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(209 956)	(898 197)	(1 001 600)	(1 808)	(211 079)	(1 001 600)	790 521	-79%	(1 001 600)
Interest		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	(3 600)	2 000	–	–	(2 000)	2 000	-100%	2 000
NET CASH FROM/(USED) OPERATING ACTIVITIES		870 883	283 836	98 461	4 734	840 188	94 461	(745 727)	-789%	98 461
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		218 668	(273 623)	(213 119)	(18 363)	(143 184)	(213 119)	69 935	-33%	(213 119)
NET CASH FROM/(USED) INVESTING ACTIVITIES		218 668	(273 623)	(213 119)	(18 363)	(143 184)	(213 119)	(69 935)	33%	(213 119)
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		1 089 551	10 213	(114 658)	(13 630)	697 004	(118 658)			(114 658)
Cash/cash equivalents at beginning:		5 810	(142 052)	10 897		10 876	10 897			10 875
Cash/cash equivalents at month/year end:		1 095 361	(131 839)	(103 761)		707 880	(107 761)			(103 782)

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.

Part 2 – Supporting Documentation

Table SC3 Debtors age analysis

DC23 Uthukela - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 - June

Description		Budget Year 2025/26											
R thousands	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	28 035	20 214	18 305	16 740	16 855	17 928	15 860	448 475	582 411	515 857	–	–
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	7 577	1 434	1 178	1 061	1 058	1 016	1 010	34 276	48 620	38 431	–	–
Receivables from Exchange Transactions - Waste Management	1600	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	3 347	6 692	6 578	6 430	6 859	6 074	5 983	118 380	160 344	143 726	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	30	17	14	18	38	14	44	4 449	4 624	4 563	–	–
Total By Income Source	2000	38 989	28 357	26 076	24 249	24 820	25 031	22 897	605 579	795 999	702 577	–	–
2024/25 - totals only		47 087	25 618	25 998	22 626	22 116	23 348	20 291	1 242 061	1 430 142	1 330 442	–	–
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 571	2 664	2 764	1 173	925	1 342	718	31 028	43 185	35 186	–	–
Commercial	2300	15 541	2 041	1 561	1 569	1 056	1 971	1 045	32 740	57 524	38 382	–	–
Households	2400	20 877	23 652	21 751	21 507	22 839	21 718	21 134	541 811	695 289	629 009	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	38 989	28 357	26 076	24 249	24 820	25 031	22 897	605 579	795 999	702 577	–	–

- The Municipality has a total amount over R 795 million of outstanding debt after a write off over R 600 million was done.

Top Ten Debtors

ACCOUNT_NO	ACCOUNT_HOLDER	TOTAL
1061435	NESTLE (SOUTH AFRICA) (PTY) LT	10 675 862.72
1057544	LIEBENBERG LC	8 877 503.33
1014795	ALFRED DUMA LOCAL MUNICIPALITY STEADVILLE HOST	5 962 542.01
1057627	ITHALA DEV FINANCE CORP.	1 771 478.56
1004617	MADUNA D/P 781 GZ	1 764 906.62
1054303	ALFRED DUMA MUNICIPALITY COMMUNITY HALL	1 346 707.98
1064327	ESKORT LIMITED	1 139 713.73
11013580	PROVINCIAL DEPARTMENT OF AGRICULTURE	1 132 358.40
1049867	SILINDOKUHLE SEC SCHOOL	1 084 091.20
1061459	Peerbhay A.G.H	1 031 148.79
1052825	NORTHERN NATAL ABBATTOIR	901 938.64
1041085	INKANYEZI SCHOOL FOR MENTAL	824 309.38
		36 512 561.36

Creditors

The municipality is still finalising creditors, but as of May had creditors of over R 750 million

Top Ten paid

CO.NAME	AMOUNT	MONTH
ESKOM	3 233 051.42	Jun-26
ISANDISO	2 438 425.73	Jun-26
QUICKSTEO	1 257 901.34	Jun-26
ZENZELEWENA	886 893.41	Jun-26
MAYIBUYE	854 488.91	Jun-26
MBOMA	549 023.80	Jun-26
TIMMAS	527 226.70	Jun-26
ASSESMENT TOOL	125 075.38	Jun-26
ESTATE PAYMENT	148 853.31	Jun-26
PREMIER	76 825.00	Jun-26

Collection rate

June 2026					
AccountType		**TotalSettlements**	**TotalMovement**	**Billing**	
000001 DOMESTIC		-3 063 135.09	-543 531 981.41	20 628 001.27	
000002 GOVERNMENT		-698 639.31	-19 850 792.82	2 459 136.66	
000003 BUSINESS		-2 069 106.06	-19 160 854.42	1 917 344.65	
000004 CHURCHES		-58 660.47	-1 422 842.08	133 253.24	
000005 TRUSTS		-292 336.45	-3 522 121.79	277 159.67	
000006 OTHER		-14 710.41	-604 266.19	20 128.14	
000007 INDUSTRIAL		-1 008 788.16	10 282 611.25	5 188 492.95	
000008 IDC ESTATE		-974 176.50	2 116 633.12	2 019 114.51	
PAYMENT ADVANCED		-411 092.31	-	-	
Total		-8 590 644.76	-575 693 614.34	32 642 631.09	27%
					439%
Average Collection rate 2025/2026					37%

As at 30 June 2026, the municipality had a collection rate of 37%

Bank Balance

19 605 229.21

The municipality had cash of R 19 million in the bank account

Table SC5 Investment portfolio

UTHUKELA
UMKHANDLU WESIFUNDA
DISTRIKSMUNISIPALITEIT
DISTRICT MUNICIPALITY

SHORT TERM DEPOSIT REGISTER 01/06/2026 to 30/06/2026

Opening balance as at 1 June 2026 R 31 202 288.29
Closing balance as at 30 June 2026 R 466 317.02

INVESTMENT ACCOUNT		OPENING BALANCE 01/06/2026	INVESTED 01/06/2026 TO 30/06/2026	DATE	DISINVESTED 01/06/2026 TO 30/06/2026	DATE	INTEREST ACCRUED 01/06/2026 TO 30/06/2026	DATE	CHARGES PAID 01/06/2025 TO 30/06/2026	DATE	CLOSING BALANCE 30/06/2026
GRANTS FNB 62283176644 INTEREST RATE 8.65%	MONEY MARKET INVESTMENT FNB	464 066.23					2 002.48		01/07/2026		466 068.71
FLEET AUCTION FNB 63081036759 INTEREST RATE 8.1	CALL DEPOSIT ACCOUNT FNB DISASTER RELIEF GRANT	0.12									0.12
GRANTS FNB 63081030496 INTEREST RATE 8.1	CALL DEPOSIT ACCOUNT FNB FLEET AUCTION	0.14									0.14
GRANTS 037881184698/000001 INTEREST RATE 8.20%	CALL DEPOSIT ACCOUNT NEDBANK	35.73					0.30	01/07/2026			36.03
GRANTS 1100433766001 INTEREST RATE 7.75%	CALL DEPOSIT ACCOUNT INVESTEC	0.00					0.00				0.00
GRANTS 9403733855 INTEREST RATE 7.20%	INVESTMENT TRACKER ABSA	260.44					1.58	01/07/2026	50.00	01/07/2026	212.02
9408082499 INTEREST RATE 7.20%	INVESTMENT TRACKER ABSA	20 095 095.89			15 000 000.00 5 151 476.05	12/07/2026	56 480.16	23/06/2026	100.00	12/03/2026	0.00
GRANTS 9406738214 INTEREST RATE 8.9	INVESTMENT TRACKER ABSA SALARIES	10 642 829.74			10 690 620.42	23/06/2026	47 790.68	23/06/2026			0.00
GRANTS 9399819816 INTEREST RATE 7.	LIQUIDITY PLUS ABSA	0.00									0.00
EQUITY SHARE 038455364-006 INTEREST RATE 8.	48 HOUR NOTICE ACCOUNT STANDARD	0.00									0.00
		31 202 288.29	0.00	0.00	30 842 096.47	0.00	106 276.20		150.00		466 317.02

The Municipality held investments of R466 thousand at the end of June 2026

Grant Performance:

UTHUKELA DISTRICT MUNICIPALITY
GRANT REGISTER - 2025/26
Summary of Grants received, expenditure & Funds available as at 30 JUNE 2026

	Name of Grant owner	Grant Type	Audited Balance as at 01/07/2025	Budget Amount 2025/26	Received 2025/26	Spent & transferred to income 2025/26	% Spent on received amount	Closing Balance/ Unspent 2025/26
G3.101	EX Mthembu	MUNICIPAL INFRASTRUCTURE GRANT	0.00	102 342 000.00	102 342 000.00	102 342 000.00	100%	0.00
G3.102	EX Mthembu	WATER & SANITATION INFRASTRUCTURE GRANT	0.00	70 000 000.00	70 000 000.00	22 535 370.98	32%	47 464 629.02
G3.105	EX Mthembu	RURAL ROAD ASSET MANAGEMENT SYSTEM	102.92	2 918 000.00	2 918 000.00	2 918 102.92	100%	0.00
G3,109	EX Mthembu	MUNICIPAL DISASTER RELIEF	0.00	30 000 000.00	30 000 000.00	0.00	0%	30 000 000.00
G3.106	EX Mthembu	EPWP INTERGRATED GRANT	0.00	2 093 000.00	2 093 000.00	2 093 000.00	100%	0.00
G3.107	EX Mthembu	REGIONAL BULK INFRASTRUCTURE GRANT	0.00	41 751 632.65	41 751 632.65	26 751 632.65	64%	15 000 000.00
G3.108	B Ndlovu	FINANCE MANAGEMENT GRANT	0.00	2 000 000.00	2 000 000.00	2 000 000.00	100%	0.00
G3.109	O Mnguni	LG SETA	295 684.95	212 745.74	212 745.74	508 430.69	100%	0.00
			295 787.87	251 317 378.39	251 317 378.39	159 148 537.24	63%	92 464 629.02

The total grant income and grant expenditure as per grant register as at the end of June 2026. The monies that remain usnpent is the money that was attached by RASP consultants and the court case is still pending.

Prepared by:

Budget Officer

Reviewed by:

Manager: Budget

Approved by:

Acting Chief Financial Officer