UTHUKELA

UMKHANDLU WESIFUNDA
DISTRIKSMUNISIPALITEIT
DISTRICT MUNICIPALITY

SECTION 71 REPORT

JULY 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 July 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 - M01 - July

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	318 658	326 535	–	25 771	25 771	27 211	(1 440)	-5%	326 535
Investment revenue	5 591	6 407	–	382	382	534	(152)	-29%	6 407
Transfers and subsidies - Operational	657 767	693 461	–	285 849	285 849	232 620	53 229	23%	693 461
Other own revenue	73 517	79 049	–	3 570	3 570	6 587	(3 018)	-46%	79 049
Total Revenue (excluding capital transfers and contributions)	1 055 533	1 105 452	–	315 572	315 572	266 953	48 619	18%	1 105 452
Employee costs	393 744	402 890	–	30 208	30 208	33 574	(3 366)	-10%	402 890
Remuneration of Councillors	9 737	7 932	–	649	649	661	(12)	-2%	7 932
Depreciation and amortisation	89 761	93 980	–	–	–	7 832	(7 832)	-100%	93 980
Interest	12 339	6 950	–	–	–	579	(579)	-100%	6 950
Inventory consumed and bulk purchases	55 861	69 231	–	–	–	5 769	(5 769)	-100%	69 231
Transfers and subsidies	1 546	2 000	–	–	–	167	(167)	-100%	2 000
Other expenditure	620 592	485 136	–	5 598	5 598	40 428	(34 830)	-86%	485 136
Total Expenditure	1 183 580	1 068 118	–	36 456	36 456	89 010	(52 554)	-59%	1 068 118
Surplus/(Deficit)	(128 047)	37 333	–	279 116	279 116	177 943	101 173	57%	37 333
Transfers and subsidies - capital (monetary allocations)	151 634	222 036	–	–	–	74 012	(74 012)	-100%	222 036
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers &	23 587	259 369	–	279 116	279 116	251 955	27 161	11%	259 369
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	23 587	259 369	–	279 116	279 116	251 955	27 161	11%	259 369
Capital expenditure & funds sources									
Capital expenditure	(25)	194 075	–	–	–	16 173	(16 173)	-100%	194 075
Capital transfers recognised	(25)	193 075	–	–	–	16 090	(16 090)	-100%	193 075
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	1 000	–	–	–	83	(83)	-100%	1 000
Total sources of capital funds	(25)	194 075	–	–	–	16 173	(16 173)	-100%	194 075
Financial position									
Total current assets	217 369	262 697	–		464 543				262 697
Total non current assets	3 619 927	3 551 722	–		3 619 927				3 551 722
Total current liabilities	1 342 677	815 298	–		1 310 781				815 298
Total non current liabilities	41 595	50 346	–		41 595				50 346
Community wealth/Equity	2 227 722	2 948 775	–		2 732 093				2 948 775
Cash flows									
Net cash from (used) operating	821 565	238 864	–	276 863	276 863	250 246	(26 616)	-11%	238 864
Net cash from (used) investing	(143 184)	(194 075)	–	(705)	(705)	(16 173)	(15 467)	96%	(194 075)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	689 257	(208 642)	–	–	291 598	(19 358)	(310 956)	1606%	60 230
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	31 076	32 716	26 186	25 509	23 856	24 700	24 825	626 545	815 414
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) - M01 - July

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		659 824	792 940	–	286 240	286 240	239 605	46 635	19%	792 940
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		659 824	792 940	–	286 240	286 240	239 605	46 635	19%	792 940
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		417	412	–	4	4	34	(31)	-90%	412
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		417	412	–	4	4	34	(31)	-90%	412
Economic and environmental services		–	–	–	–	–	–	–		–
Planning and development		–	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		546 925	312 100	–	29 328	29 328	27 314	2 014	7%	312 100
Energy sources		–	–	–	–	–	–	–		–
Water management		546 925	312 100	–	29 328	29 328	27 314	2 014	7%	312 100
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	1 207 167	1 105 452	–	315 572	315 572	266 953	48 619	18%	1 105 452
Expenditure - Functional										
Governance and administration		(52 257)	382 711	–	14 602	14 602	31 893	(17 290)	-54%	382 711
Executive and council		76 796	54 593	–	3 465	3 465	4 549	(1 084)	-24%	54 593
Finance and administration		(129 054)	328 118	–	11 137	11 137	27 343	(16 206)	-59%	328 118
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		51 802	60 553	–	3 398	3 398	5 046	(1 648)	-33%	60 553
Community and social services		13 307	6 821	–	1 010	1 010	568	441	78%	6 821
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		38 494	53 732	–	2 388	2 388	4 478	(2 089)	-47%	53 732
Economic and environmental services		20 239	19 997	–	1 183	1 183	1 666	(483)	-29%	19 997
Planning and development		20 239	19 997	–	1 183	1 183	1 666	(483)	-29%	19 997
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		1 163 797	604 857	–	17 272	17 272	50 405	(33 133)	-66%	604 857
Energy sources		–	–	–	–	–	–	–		–
Water management		1 163 797	604 857	–	17 272	17 272	50 405	(33 133)	-66%	604 857
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	1 183 580	1 068 118	–	36 456	36 456	89 010	(52 554)	-59%	1 068 118
Surplus/ (Deficit) for the year		23 587	37 333	–	279 116	279 116	177 943	101 173	57%	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) - M01 - July

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		675	639	–	–	–	53	(53)	-100.0%	639
Vote 3 - BUDGET AND TREASURY		659 149	792 301	–	286 240	286 240	239 551	46 689	19.5%	792 301
Vote 4 - SOCIAL SERVICES(PLANNING&ECONOMIC DEV)		–	–	–	–	–	–	–		–
Vote 5 - WSA& HEALTH SERVICES		417	412	–	4	4	34	(31)	-89.5%	412
Vote 6 - 500 - WATER, SANITATION AND TECHNICAL SERVICES		546 925	312 100	–	29 328	29 328	27 314	2 014	7.4%	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	1 207 167	1 105 452	–	315 572	315 572	266 953	48 619	18.2%	1 105 452
Expenditure by Vote	1									
Vote 1 - MAYOR AND MM		76 796	54 593	–	3 465	3 465	4 549	(1 084)	-23.8%	54 593
Vote 2 - CORPORATE SERVICES		109 027	109 646	–	5 868	5 868	9 137	(3 269)	-35.8%	109 646
Vote 3 - BUDGET AND TREASURY		(238 081)	217 660	–	5 269	5 269	18 136	(12 869)	-70.9%	217 660
Vote 4 - SOCIAL SERVICES(PLANNING&ECONOMIC DEV)		33 546	25 799	–	2 193	2 193	2 150	43	2.0%	25 799
Vote 5 - WSA& HEALTH SERVICES		38 494	54 544	–	2 388	2 388	4 545	(2 157)	-47.5%	54 544
Vote 6 - 500 - WATER, SANITATION AND TECHNICAL SERVICES		1 163 797	603 805	–	17 272	17 272	50 317	(33 045)	-65.7%	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	1 183 580	1 066 047	–	36 456	36 456	88 837	(52 382)	-59.0%	1 066 047
Surplus/ (Deficit) for the year	2	23 587	39 405	–	279 116	279 116	178 116	101 000	56.7%	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) - M01 - July

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue										
Exchange Revenue										
Service charges - Electricity		–	–	–	–	–	–	–		–
Service charges - Water		297 309	303 826	–	24 097	24 097	25 319	(1 222)	-5%	303 826
Service charges - Waste Water Management		21 349	22 709	–	1 674	1 674	1 892	(219)	-12%	22 709
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		533	573	–	52	52	48	5	10%	573
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		71 139	76 438	–	3 514	3 514	6 370	(2 856)	-45%	76 438
Interest from Current and Non Current Assets		5 591	6 407	–	382	382	534	(152)	-29%	6 407
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Special Rating Levies		–	–	–	–	–	–	–		–
Construction Contract Revenue		–	–	–	–	–	–	–		–
Development Charges		–	–	–	–	–	–	–		–
Operational Revenue		1 322	1 626	–	–	–	136	(136)	-100%	1 626
Non-Exchange Revenue								–		
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		417	412	–	4	4	34	(31)	-90%	412
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		657 767	693 461	–	285 849	285 849	232 620	53 229	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		1 055 533	1 105 452	–	315 572	315 572	266 953	48 619	18%	1 105 452
Expenditure By Type										
Employee related costs		393 744	402 890	–	30 208	30 208	33 574	(3 366)	-10%	402 890
Remuneration of councillors		9 737	7 932	–	649	649	661	(12)	-2%	7 932
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		55 861	69 231	–	–	–	5 769	(5 769)	-100%	69 231
Debt impairment		(379 406)	93 631	–	–	–	7 803	(7 803)	-100%	93 631
Depreciation and amortisation		89 761	93 980	–	–	–	7 832	(7 832)	-100%	93 980
Interest		12 339	6 950	–	–	–	579	(579)	-100%	6 950
Contracted services		162 120	104 659	–	4 437	4 437	8 722	(4 284)	-49%	104 659
Transfers and subsidies		1 546	2 000	–	–	–	167	(167)	-100%	2 000
Irrecoverable debts written off		615 017	93 631	–	–	–	7 803	(7 803)	-100%	93 631
Operational costs		222 768	193 216	–	1 160	1 160	16 101	(14 941)	-93%	193 216
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–		–
Other Losses		93	–	–	–	–	–	–		–
Total Expenditure		1 183 580	1 068 118	–	36 456	36 456	89 010	(52 554)	-59%	1 068 118
Surplus/(Deficit)		(128 047)	37 333	–	279 116	279 116	177 943	101 173	57%	37 333
Transfers and subsidies - capital (monetary allocations)		151 634	222 036	–	–	–	74 012	(74 012)	-100%	222 036
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		23 587	259 369	–	279 116	279 116	251 955			259 369
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		23 587	259 369	–	279 116	279 116	251 955			259 369
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		23 587	259 369	–	279 116	279 116	251 955			259 369
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		23 587	259 369	–	279 116	279 116	251 955			259 369

References

Operating Revenue:

Services Charges Water

The Water Sales income recognised 5% which is a standard norm. The total revenue billed is R24 million.

Services Charge Wastewater

The municipality has billed R1.6 million from wastewater which is 12% 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 10% above what was originally anticipated. This has been due to the publication of maps (Towers rent)

INTEREST FROM RECEIVABLES

The municipality has incurred 45% 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.

INTEREST FROM CURRENT AND NON-CURRENT ASSETS

The municipality incurred a variance of 27% below what was anticipated, as at the end of July 2026. Usually, the municipality receives capital grants in July and invest, this financial year no grants has been received to date.

FINES, PENALTIES AND FORFEITS

This is related to mostly the health department, and the municipality has recognised a negative 90% 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 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 234 506.32	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -
SOCIAL	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -
TOTAL STANDBY ALLOWANCE	R 234 506.32	R -	R -	R -	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 -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -
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 -	R -	R -
HEALTH	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 -
WATER	R 382 880.44	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -
CORPORATE	R 10 241.86	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -
TOTAL OVERTIME	R 423 261.96	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -
NIGHT SHIFT / SHIFT ALLOWANCE												
WATER	R 273 260.39	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -
SOCIAL	R 42 434.40	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -
CORPORATE SERVICES	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -
TOTAL NIGHT SHIFT / SHIFT ALLOWAN	R 315 694.79	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -
GRAND TOTAL	R 973 463.07	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -
DIFFERENCE		R -973 463.07	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -
DECREASE / INCREASE %		- 100.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Major Cost Drivers

	Progress report on funding plan Major cost drivers			
	Budget	Actual	pending	Total Expenditure
employee related cost	402 890 000.00	30 208 000.00	-	30 208 000.00
electricity eskom	123 700 000.00	-	-	-
electricity LMs	44 436 504.00	-	-	-
DWS	48 566 470.00	-	-	-
Repairs to pumps	29 000 000.00		1 542 718.00	1 542 718.00
Security	25 971 723.00	2 203 771.41	1 129 268.94	3 333 040.35
Chemicals	10 000 000.00	-	1 863 750.00	1 863 750.00
Pipelines	100 000 000.00	1 927 680.20	2 054 448.90	3 982 129.10
Fuel and oil	10 000 000.00	-	-	-
Vehicle maintenance	8 000 000.00	-	2 196 282.61	2 196 282.61
Plant hire	5 000 000.00	-	530 580.00	530 580.00
Employee related cost	402 890 000.00	30 208 000.00		
Inventory consumed	69 231 000.00	-		
contractual service	104 659 000.00	4 437 000.00		
Operational costs	193 216 000.00	1 160 000.00		

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	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

EMPLOYEES RELATED COSTS

The municipality incurred 10% below what was anticipated. This is due to the termination of contract employees.

INVENTORY CONSUMED

There hasn't been any actual data but there are transactions that are pending captured on the system. There is an amount of R1,8 million pending.

Debt Impairment and Write offs

This line item is costed at the end of the year

INTEREST

There municipality has currently not paid any interest.

CONTRACTED SERVICES:

The municipality incurred 49% 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

OPERATIONAL COSTS:

The municipality incurred 93% 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.

Table C5 – Monthly Budget Statements – Capital Expenditure

DC23 Uthukela - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 - July

Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
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		–	1 000	–	–	–	83	(83)	-100%	1 000
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		(26)	193 075	–	–	–	16 090	(16 090)	-100%	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	(26)	194 075	–	–	–	16 173	(16 173)	-100%	194 075
Total Capital Expenditure		(25)	194 075	–	–	–	16 173	(16 173)	-100%	194 075
Capital Expenditure - Functional Classification										
Governance and administration		–	1 000	–	–	–	83	(83)	-100%	1 000
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		–	1 000	–	–	–	83	(83)	-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		(25)	193 075	–	–	–	16 090	(16 090)	-100%	193 075
Energy sources		–	–	–	–	–	–	–		–
Water management		(25)	193 075	–	–	–	16 090	(16 090)	-100%	193 075
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	(25)	194 075	–	–	–	16 173	(16 173)	-100%	194 075
Funded by:										
National Government		(25)	193 075	–	–	–	16 090	(16 090)	-100%	193 075
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		–	–	–	–	–	–	–		–
Transfers recognised - capital		(25)	193 075	–	–	–	16 090	(16 090)	-100%	193 075
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		–	1 000	–	–	–	83	(83)	-100%	1 000
Total Capital Funding		(25)	194 075	–	–	–	16 173	(16 173)	-100%	194 075

As depicted above capital expenditure has not recorded any transaction at the month of July 2026 as no capital Grant has been received to date.

Table C6 - Budgeted Statement – Financial Position

DC23 Uthukela - Table C6 Monthly Budget Statement - Financial Position - M01 - July

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		15 441	(208 701)	–	242 690	(208 701)
Short term investments		–	–	–	–	–
Trade and other receivables from exchange transactions		68 928	388 087	–	309 190	388 087
Receivables from non-exchange transactions		79	173	–	79	173
Current portion of non-current receivables		3 514	–	–	3 514	–
Inventory		27 591	0	–	27 591	0
VAT		98 055	17 432	–	(122 282)	17 432
Other current assets		3 761	65 707	–	3 761	65 707
Total current assets		217 369	262 697	–	464 543	262 697
Non current assets						
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Property, plant and equipment		3 619 571	3 551 348	–	3 619 571	3 551 348
Biological assets		–	–	–	–	–
Living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		356	374	–	356	374
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		3 619 927	3 551 722	–	3 619 927	3 551 722
TOTAL ASSETS		3 837 296	3 814 419	–	4 084 470	3 814 419
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		2 775	59	–	2 775	59
Consumer deposits		21 603	20 552	–	21 627	20 552
Trade and other payables from exchange transactions		981 770	733 554	–	1 088 714	733 554
Trade and other payables from non-exchange transactions		72 910	3 080	–	73 008	3 080
Provision		44 890	42 192	–	24 317	42 192
VAT		218 728	1 761	–	85 652	1 761
Other current liabilities		–	14 100	–	14 689	14 100
Total current liabilities		1 342 677	815 298	–	1 310 781	815 298
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		18 935	–	–	–	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		22 660	50 346	–	41 595	50 346
Total non current liabilities		41 595	50 346	–	41 595	50 346
TOTAL LIABILITIES		1 384 272	865 644	–	1 352 376	865 644
NET ASSETS	2	2 453 024	2 948 775	–	2 732 093	2 948 775
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		2 227 722	2 948 775	–	2 732 093	2 948 775
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	2 227 722	2 948 775	–	2 732 093	2 948 775

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 - M01 - July

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	–	11 014	11 014	10 884	130	1%	130 614
Other revenue		29 321	57 400	–	1 942	1 942	4 783	(2 841)	-59%	57 400
Transfers and Subsidies - Operational		679 221	693 461	–	285 849	285 849	232 620	53 229	23%	693 461
Transfers and Subsidies - Capital		172 865	222 036	–	–	–	74 012	(74 012)	-100%	222 036
Interest		4 584	6 407	–	382	382	534	(152)	-29%	6 407
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(229 702)	(862 105)	–	(22 325)	(22 325)	(71 842)	49 517	-69%	(862 105)
Interest		–	(6 950)	–	–	–	(579)	579	-100%	(6 950)
Transfers and Subsidies		–	(2 000)	–	–	–	(167)	167	-100%	(2 000)
NET CASH FROM/(USED) OPERATING ACTIVITIES		821 565	238 864	–	276 863	276 863	250 246	(26 616)	-11%	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)	–	(705)	(705)	(16 173)	15 467	-96%	(194 075)
Retention (Capital)		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) INVESTING ACTIVITIES		(143 184)	(194 075)	–	(705)	(705)	(16 173)	15 467	(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		678 381	44 789	–	276 157	276 157	234 073			44 789
Cash/cash equivalents at beginning:		10 875	(253 431)	–		15 441	(253 431)			15 441
Cash/cash equivalents at month/year end:		689 257	(208 642)	–		291 598	(19 358)			60 230

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 SC2 Monthly Budget Statement - aged debtors - M01 - July

Description		Budget Year 2026/27								
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
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	1200	25 463	22 356	18 291	17 831	16 399	16 775	17 758	462 899	597 771
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	1 877	7 010	1 206	1 105	1 025	1 040	999	35 089	49 351
Receivables from Exchange Transactions - Waste Management	1600	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	3 533	3 327	6 674	6 559	6 414	6 847	6 055	124 103	163 511
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–
Other	1900	203	24	16	14	18	38	14	4 454	4 781
Total By Income Source	2000	31 076	32 716	26 186	25 509	23 856	24 700	24 825	626 545	815 414
2025/26 - totals only		–	–	–	–	–	–	–	–	–
Debtors Age Analysis By Customer Group										
Organs of State	2200	3 282	1 605	1 742	2 527	1 054	916	1 319	31 350	43 794
Commercial	2300	4 956	11 660	1 537	1 480	1 518	1 049	1 890	33 758	57 849
Households	2400	22 838	19 451	22 908	21 502	21 284	22 735	21 616	561 437	713 771
Other	2500	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	31 076	32 716	26 186	25 509	23 856	24 700	24 825	626 545	815 414

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

Top 10 Debtors (Water)

TOP 10 DEBTORS AS AT 31 JULY 2026	
ALFRED DUMA (ALL ACCOUNTS)	25 319 803.91
NESTLE (SOUTH AFRICA) (PTY) LT	10 706 224.06
LIEBENBERG LC	9 063 798.62
MADUNA D/P 781 GZ	2 545 534.44
NORTHERN NATAL ABBATTOIR	2 501 863.73
PROVINCIAL DEPARTMENT OF AGRICULTURE	1 866 567.15
SILINDOKUHLE SEC SCHOOL	1 546 307.75
Peerbhay A.G.H	1 400 484.63
ITHALA DEV FINANCE CORP.	1 049 580.14
FUNZ INVESTMENTS	1 039 854.47

Table SC4 Creditors age analysis

Creditors as at 31 July@ 2026	
SEGMENTS	**TOTAL AMOUNT**
DIRECT INVOICES RECEIVED 2026-2027	25 000.00
ACCRUALS - (2025-2026)	78 277 315.46
PAYABLES (OTHER)	236 646 961.63
CREDITORS AGE ANALYSIS	129 990 731.89
PAYABLES - WATER TANKERS (2025-2026)	10 954 665.00
UMNGENI WATER	151 300 860.50
DWS	205 212 128.92
RASP - PAYABLES	11 437 182.56
TOTAL	**823 844 845.96**

The municipality has creditors over R800 million as at 31 July 2026

TOP 10 PAID CREDITORS (GRANTS)

TOP 10 PAID GRANTS AS AT 31 JULY 2026		
CO.NAME		AMOUNT
1.ECA	R	16 211 410.94
2.DLV	R	2 140 719.45
3.Pawacons	R	1 820 514.74
4.R and D	R	334 931.97
5.Owethu	R	187 892.18

TOP 10 PAID CREDITORS (OTHER)

TOP 10 PAID CREDITORS AS AT 31 JULY 2026	
CO.NAME	AMOUNT
1.ESKOM	17 258 259.96
2.DWA	5 617 014.36
3.ZNMS	5 395 755.04
4.Quickstep	4 630 377.38
5.Ibhubesi	3 329 250.00
6.Lunasis	2 761 112.25
7.Bluesands	2 736 357.45
8.Munsoft	2 485 905.44
9.Mokibelo	2 334 731.19
10.Vast	2 256 127.50

Bank Balance

Bank Balances

The following reflects bank balances at 31 July 2026

DESCRIPTION	APRIL 2026	MAY 2026	JUNE 2026	JULY 2026
FNB MAIN ACCOUNT 62252306280	31 496 908.27	9 765 236.79	19 605 229.21	10 727 654.20
FNB WATER ACCOUNT 62253072385	0	0	0	0
	31 496 908.27	**9 765 236.79**	**31 496 908.27**	**10 727 654.20**
Total cash held	**10 727 654.20**			

Collection rate

	CONSUMER DEBTORS - PAYMENTS VS BILLING AS AT 31 JULY 2026			
MONTH	BILLING	MONTHS	RECIEPTS	RECOVERY RATE %
JUNE	31 574 432.70	July 2026	11 877 899.81	37.62%
TOTAL	**31 574 432.70**		**11 877 899.81**	37.62%
Column1	Column2	Column3	Column4	Column5
BILLING - JUNE - MAY 2026		31 574 432.70		
RECIEPTS - JUNE-MAY 2026		11 877 899.81		
DIFFERENCE		**19 696 532.89**	38%	

Table SC5 Investment portfolio

DC 23 - Uthukela Supporting Table SC5 Monthly Budget Statement - Investment portfolio - M01 July

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	466	2	–	–	468
NEDBANK	0	0	–	–	0
ABSA	0	379	(30 000)	180 000	150 380
					–
					–
					–
					–
TOTAL INVESTMENTS AND INTEREST	466	382	(30 000)	180 000	150 848

The Municipality held investments of R150 million at the end of July 2026

Grant Performance:

UTHUKELA DISTRICT MUNICIPALITY
GRANT REGISTER - 2025/26
Summary of Grants received, expenditure & Funds available as at 31 JULY 2026

	Name of Grant owner	Grant Type	Audited Balance as at 01/07/2026	Budget Amount 2025/26	Received 2026/27	Spent & transferred to Income 2026/27	% Spent on total allocation	% Spent on received amount	Closing Balance/ Unspent 2026/27
G3.101	EX Mthembu	MUNICIPAL INFRASTRUCTURE GRANT	-52 328 951.91	222 036 000.00	0.00	179 083.29	0%	0%	-52 508 035.20
G3.102	EX Mthembu	WATER & SANITATION INFRASTRUCTURE GRANT	30 410 353.18	0.00	0.00	0.00	0%	0%	30 410 353.18
G3.105	EX Mthembu	RURAL ROAD ASSET MANAGEMENT SYSTEM	0.00	3 036 000.00	0.00	100 534.95	3%	0%	2 935 465.05
G3,109	EX Mthembu	MUNICIPAL DISASTER RELIEF	30 000 000.00	0.00	0.00	0.00	0%	0%	30 000 000.00
G3.106	EX Mthembu	EPWP INTERGRATED GRANT	0.00	2 187 000.00	0.00	173 608.96	8%	0%	2 013 391.04
G3.107	EX Mthembu	REGIONAL BULK INFRASTRUCTURE GRANT	15 000 000.00	0.00	0.00	0.00	0%	0%	15 000 000.00
G3.108	B Ndlovu	FINANCE MANAGEMENT GRANT	0.00	2 200 000.00	0.00	42 499.95	2%	0%	2 157 500.05
G3.109	O Mnguni	LG SETA	0.00	98 334.00	98 334.00	0.00	100%	0%	98 334.00
			23 081 401.26	229 557 334.00	98 334.00	495 727.15	0%	0%	30 107 008.11

Prepared by: ____________

Budget Officer

Reviewed by: ____________

Manager: Budget

Approved by: ____________

Acting Chief Financial Officer

2.7. Municipal Manager's quality certificate

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

Print Name : L Jili

Signature ______________________

Date : 13 August 2026